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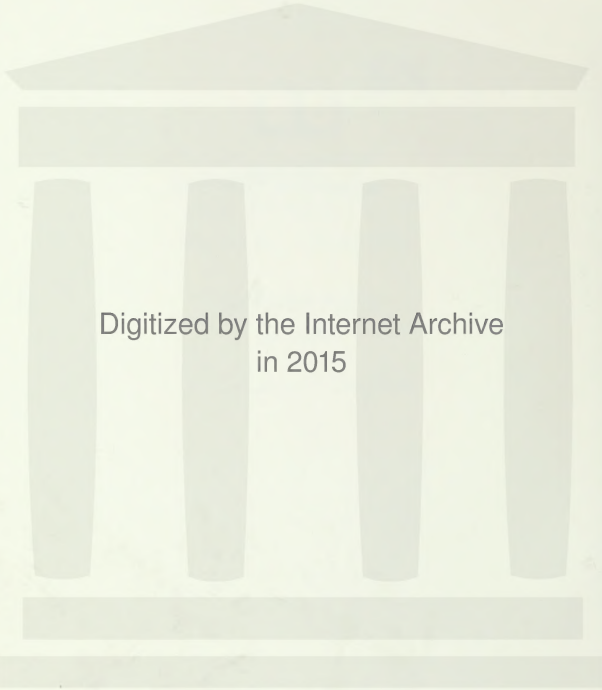
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**ASSESSMENT
APPEALS BOARD**

Phone (415) 554-6778
FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET

OCTOBER 1, 1996

SEP 30 1996

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Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Hearing, discussion, and possible action involving:

APPLICATION 94-2750

APPLICANT: S.F. HILTON JOINT VENTURE

PARCEL ADDRESS: 1 HILTON SQ.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$209,921,650 - APPLICANT'S OPINION: \$120,014,721

TAXABLE YEAR: 94/95

Public Comment

9:30 A.M.

- 2) Hearing, discussion, and possible action involving:

APPLICATION 94-3501

APPLICANT: HMC ACQUISITION PROPERTIES, INC. - HOST MARRIOTT 7

PARCEL ADDRESS: 1250 COLUMBUS AVE. HOST MARRIOTT 7

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.

CURRENT ASSESSMENT: \$27,000,000 - APPLICANT'S OPINION: \$25,000,000

TAXABLE YEAR: 94/95

Public Comment

- 3) Hearing, discussion, and possible action involving:

APPLICATION 95-0614

APPLICANT: HMC ACQUISITION PROPERTIES, INC.

PARCEL ADDRESS: 1250 COLUMBUS AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$27,000,000 - APPLICANT'S OPINION: \$25,000,000

TAXABLE YEAR: 95/96

Public Comment



COMMUNICATIONS

ADMINISTRATIVE OF COMMUNICATIONS
COMMUNICATIONS
COMMUNICATIONS

There is a significant increase in the number of communications received by the Department of State. This increase is due to a number of factors, including the increase in the number of communications received from the United States and the increase in the number of communications received from other countries. The Department of State is currently reviewing the situation and is taking steps to improve its communication system. It is also working to increase the number of communications received from the United States and other countries. The Department of State is committed to providing the highest quality of service to its customers and is working to ensure that all communications are handled in a timely and efficient manner.

COMMUNICATIONS

1. Increase in the number of communications received by the Department of State. This increase is due to a number of factors, including the increase in the number of communications received from the United States and the increase in the number of communications received from other countries. The Department of State is currently reviewing the situation and is taking steps to improve its communication system. It is also working to increase the number of communications received from the United States and other countries. The Department of State is committed to providing the highest quality of service to its customers and is working to ensure that all communications are handled in a timely and efficient manner.

COMMUNICATIONS

2. Increase in the number of communications received by the Department of State. This increase is due to a number of factors, including the increase in the number of communications received from the United States and the increase in the number of communications received from other countries. The Department of State is currently reviewing the situation and is taking steps to improve its communication system. It is also working to increase the number of communications received from the United States and other countries. The Department of State is committed to providing the highest quality of service to its customers and is working to ensure that all communications are handled in a timely and efficient manner.

3. Increase in the number of communications received by the Department of State. This increase is due to a number of factors, including the increase in the number of communications received from the United States and the increase in the number of communications received from other countries. The Department of State is currently reviewing the situation and is taking steps to improve its communication system. It is also working to increase the number of communications received from the United States and other countries. The Department of State is committed to providing the highest quality of service to its customers and is working to ensure that all communications are handled in a timely and efficient manner.

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**NOTICE OF HEARING
BOARD ONE
ROOM 430, 875 STEVENSON STREET
OCTOBER 1, 1996**

9:30 A.M.

Ap. No. Name

Address

Current Roll
Assessment

94-2750 S.F. HILTON JOINT VENTURE

1 HILTON SQ.

209,921,650

1:30 P.M.

Ap. No. Name

Address

Current Roll
Assessment

94-2750 S.F. HILTON JOINT VENTURE

1 HILTON SQ.

209,921,650

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, October 1, 1996 at 9:00 a.m.

Present: Peter J. Fatooh, Fiona Ma, and Alec Lambie

Quorum present

Chairperson: Peter J. Fatooh, Presiding

The Journal of Proceedings for the hearing of September 27, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

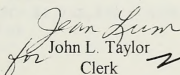
<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-3501	HMC Acquisitions Properties, I	Continued
95-0641	HMC Acquisitions Properties, I	Continued

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-2750	SF Hilton Joint Venture	Postponed

RECESS

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene Wednesday, October 2, 1996 at 10:30 a.m.


John L. Taylor
Clerk

The Journal of Proceeding for Oct. 1, 1996 was approved as submitted on Oct 2, 1996 by Board 1.

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10/2/96

**ASSESSMENT
APPEALS BOARD**

Phone (415) 554-6778
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Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 2, 1996

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9:30 A.M.

1) Hearing, discussion, and possible action involving:

APPLICATION 95-0201

APPLICANT: JOHN L. ARTAL

PARCEL ADDRESS: 1207 BUSH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$698,444 - APPLICANT'S OPINION: \$492,095

TAXABLE YEAR: 95/96

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 95-0209

APPLICANT: CHINN FAMILY/BOIDES

PARCEL ADDRESS: 614 PINE ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$4,692,513 - APPLICANT'S OPINION: \$3,086,000

TAXABLE YEAR: 95/96

Public Comment

3) Hearing, discussion, and possible action involving:

APPLICATION 95-0210

APPLICANT: FRANK BOIDES

PARCEL ADDRESS: 1724 SACRAMENTO ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,732,837 - APPLICANT'S OPINION: \$1,100,000

TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 2, 1996

9:30 A.M. (cont.)

- 4) Hearing, discussion, and possible action involving:

APPLICATION 95-0373

APPLICANT: VIVIANNE W. IP

PARCEL ADDRESS: 417 GRANT AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,238,998 - APPLICANT'S OPINION: \$975,000

TAXABLE YEAR: 95/96

Public Comment

- 5) Hearing, discussion, and possible action involving:

APPLICATION 95-0680

APPLICANT: KABUTO INTERNATIONAL

PARCEL ADDRESS: 1 DANIEL BURNHAM CT.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$4,477,325 - APPLICANT'S OPINION: \$2,715,661

TAXABLE YEAR: 95/96

Public Comment

- 6) Hearing, discussion, and possible action involving:

APPLICATION 95-0681

APPLICANT: KABUTO INTERNATIONAL

PARCEL ADDRESS: 1 DANIEL BURNHAM CT.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$10,863,000 - APPLICANT'S OPINION: \$6,886,139

TAXABLE YEAR: 95/96

Public Comment

1:30 P.M.

- 7) Hearing, discussion, and possible action involving:

APPLICATION 95-0651

APPLICANT: 1650 MISSION ASSOCIATES

PARCEL ADDRESS: 1656 MISSION ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$28,237,510 - APPLICANT'S OPINION: \$15,000,000

TAXABLE YEAR: 95/96

Public Comment

77

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 2, 1996

1:30 P.M. (cont.)

- 8) Hearing, discussion, and possible action involving:

APPLICATION 95-0652

APPLICANT: LAKESHORE BAY RETAIL INC.

PARCEL ADDRESS: 1501 SLOAT BLVD.

TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.

CURRENT ASSESSMENT: \$22,646,000 - APPLICANT'S OPINION: \$7,800,168

TAXABLE YEAR: 95/96

Public Comment

- 9) Hearing, discussion, and possible action involving:

APPLICATION 95-0653

APPLICANT: LAKESHORE BAY RETAIL INC.

PARCEL ADDRESS: 1501 SLOAT BLVD.

TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.

CURRENT ASSESSMENT: \$2,450,000 - APPLICANT'S OPINION: \$854,812

TAXABLE YEAR: 95/96

Public Comment

- 10) Hearing, discussion, and possible action involving:

APPLICATION 95-0654

APPLICANT: LAKESHORE BAY RETAIL INC.

PARCEL ADDRESS: 1501 SLOAT BLVD.

TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.

CURRENT ASSESSMENT: \$5,904,000 - APPLICANT'S OPINION: \$2,030,181

TAXABLE YEAR: 95/96

Public Comment

ASSESSMENT
APPEALS BOARD

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NOTICE OF HEARING
BOARD ONE
ROOM 430, 875 STEVENSON STREET
OCTOBER 2, 1996

9:30 A.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0201	JOHN L. ARTAL	1207 BUSH ST.	698,444
95-0209	CHINN FAMILY/BOIDES	614 PINE ST.	4,692,513
95-0210	FRANK BOIDES	1724 SACRAMENTO ST.	1,732,837
95-0373	VIVIENNE W. IP	417 GRANT AVE.	1,238,998
95-0680	KABUTO INTERNATIONAL	1 DANIEL BURNHAM CT.	4,477,325
95-0681	KABUTO INTERNATIONAL	1 DANIEL BURNHAM CT.	10,863,000

1:30 P.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0651	1650 MISSION ASSOCIATES	1656 MISSION ST.	28,237,510
95-0652	LAKESHORE BAY RETAIL INC.	1501 SLOAT BLVD.	22,646,000
95-0653	LAKESHORE BAY RETAIL INC.	1501 SLOAT BLVD.	2,450,000
95-0654	LAKESHORE BAY RETAIL INC.	1501 SLOAT BLVD.	5,904,000

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10/2/96

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, October 2, 1996 at 10:30 a.m.

Present: Peter J. Fatooh, Joanne McEachern, and Alec Lambie

Quorum present

Chairperson: Alec Lambie, Presiding

The Journal of Proceedings for the hearing of October 1, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0201	John L. Artal	Continued
95-0373	Vivienne W. Ip	Denied

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0209	Chinn Family/Boides	Denied (no-show)
95-0210	Frank Boides	Denied (no-show)
95-0680	Kabuto International	Denied (withdrawn)
95-0681	Kabuto International	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 11:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Peter J. Fatooh, Joanne McEachern, and Alec Lambie

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

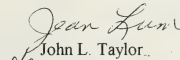
<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0651	1650 Mission Associates	A.V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0652	Lakeshore Bay Retail Inc.	Denied (withdrawn)
95-0653	Lakeshore Bay Retail Inc.	Denied (withdrawn)
95-0654	Lakeshore Bay Retail Inc.	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 2:35 p.m., recessed to reconvene Friday, October 4, 1996 at 9:30 a.m.


John L. Taylor
Clerk

The Journal of proceedings for October 2, 1996 was approved as submitted by Board 1 on October 4, 1996.

ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778

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875 Stevenson Street
San Francisco, CA 94103

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET

OCTOBER 3, 1996

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9:30 A.M.

- 1) Hearing, discussion, and possible action involving:

APPLICATION 95-0806

APPLICANT: HAMEROL DEVELOPMENT INC.

PARCEL ADDRESS: 418 BOSWORTH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$67,362 - APPLICANT'S OPINION: \$25,000

TAXABLE YEAR: 95/96

Public Comment

- 2) Hearing, discussion, and possible action involving:

APPLICATION 95-0807

APPLICANT: HAMEROL DEVELOPMENT INC.

PARCEL ADDRESS: 30 MILTON ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,210,917 - APPLICANT'S OPINION: \$500,000

TAXABLE YEAR: 95/96

Public Comment

- 3) Hearing, discussion, and possible action involving:

APPLICATION 95-0808

APPLICANT: HAMEROL DEVELOPMENT INC.

PARCEL ADDRESS: 2 ROUSSEAU ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$108,438 - APPLICANT'S OPINION: \$50,000

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 3, 1996

9:30 A.M. (cont.)

- 4) Hearing, discussion, and possible action involving:

APPLICATION 95-0809

APPLICANT: HAMEROL DEVELOPMENT INC.

PARCEL ADDRESS: 418 BOSWORTH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$115,011 - APPLICANT'S OPINION: \$50,000

TAXABLE YEAR: 95/96

Public Comment

- 5) Hearing, discussion, and possible action involving:

APPLICATION 95-0810

APPLICANT: HAMEROL DEVELOPMENT INC.

PARCEL ADDRESS: 418 BOSWORTH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$78,864 - APPLICANT'S OPINION: \$25,000

TAXABLE YEAR: 95/96

Public Comment

- 6) Hearing, discussion, and possible action involving:

APPLICATION 95-0811

APPLICANT: HAMEROL DEVELOPMENT INC.

PARCEL ADDRESS: 2 ROUSSEAU ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$62,432 - APPLICANT'S OPINION: \$25,000

TAXABLE YEAR: 95/96

Public Comment

- 7) Hearing, discussion, and possible action involving:

APPLICATION 95-0812

APPLICANT: BURT HAMEROL

PARCEL ADDRESS: 555 7TH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$248,983 - APPLICANT'S OPINION: \$100,000

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 3, 1996

9:30 A.M. (cont.)

- 8) Hearing, discussion, and possible action involving:

APPLICATION 95-0813

APPLICANT: BURT HAMEROL

PARCEL ADDRESS: 555 7TH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$3,473,626 - APPLICANT'S OPINION: \$50,000

TAXABLE YEAR: 95/96

Public Comment

- 9) Hearing, discussion, and possible action involving:

APPLICATION 95-0814

APPLICANT: BURT HAMEROL

PARCEL ADDRESS: 555 7TH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$96,034 - APPLICANT'S OPINION: \$50,000

TAXABLE YEAR: 95/96

Public Comment

- 10) Hearing, discussion, and possible action involving:

APPLICATION 95-0815

APPLICANT: BURT HAMEROL

PARCEL ADDRESS: 555 7TH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$96,034 - APPLICANT'S OPINION: \$50,000

TAXABLE YEAR: 95/96

Public Comment

- 11) Hearing, discussion, and possible action involving:

APPLICATION 95-0816

APPLICANT: BURT HAMEROL

PARCEL ADDRESS: 555 7TH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$96,034 - APPLICANT'S OPINION: \$50,000

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 3, 1996

9:30 A.M. (cont.)

- 12) Hearing, discussion, and possible action involving:

APPLICATION 95-0817

APPLICANT: BURT HAMEROL

PARCEL ADDRESS: 555 7TH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$96,034 - APPLICANT'S OPINION: \$50,000

TAXABLE YEAR: 95/96

Public Comment

1:30 P.M.

- 13) Hearing, discussion, and possible action involving:

APPLICATION 95-0679

APPLICANT: MARKET-NEW MONTGOMERY STREET VENTURE

PARCEL ADDRESS: 33 NEW MONTGOMERY ST. E

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$51,593,904 - APPLICANT'S OPINION: \$32,000,000

TAXABLE YEAR: 95/96

Public Comment

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NOTICE OF HEARING
BOARD ONE
ROOM 430, 875 STEVENSON STREET
OCTOBER 3, 1996

9:30 A.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0806	HAMEROL DEVELOPMENT INC.	418 BOSWORTH ST.	67,362
95-0807	HAMEROL DEVELOPMENT INC.	30 MILTON ST.	1,210,917
95-0808	HAMEROL DEVELOPMENT INC.	2 ROUSSEAU ST.	108,438
95-0809	HAMEROL DEVELOPMENT INC.	418 BOSWORTH ST.	115,011
95-0810	HAMEROL DEVELOPMENT INC.	418 BOSWORTH ST.	78,864
95-0811	HAMEROL DEVELOPMENT INC.	2 ROUSSEAU ST.	62,432
95-0812	BURT HAMEROL	555 7TH ST.	248,983
95-0813	BURT HAMEROL	555 7TH ST.	3,473,626
95-0814	BURT HAMEROL	555 7TH ST.	96,034
95-0815	BURT HAMEROL	555 7TH ST.	96,034
95-0816	BURT HAMEROL	555 7TH ST.	96,034
95-0817	BURT HAMEROL	555 7TH ST.	96,034

1:30 P.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0679	MARKET-NEW MONTGOMERY STREET VEN	33 NEW MONTGOMERY ST.	51,593,904

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The minutes for this meeting
are not available.

ASSESSMENT
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9:30 A.M.

1) Hearing, discussion, and possible action involving:

APPLICATION 94-2708

APPLICANT: CALIFORNIA FEDERAL BANK

PARCEL ADDRESS: 444 CASTRO STREET

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$2,016,295 - APPLICANT'S OPINION: \$1,425,000

TAXABLE YEAR: 94/95

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 95-0739

APPLICANT: SHIRLEY A. SHEA

PARCEL ADDRESS: 150 GREEN ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$2,905,999 - APPLICANT'S OPINION: \$2,000,000

TAXABLE YEAR: 95/96

Public Comment

3) Hearing, discussion, and possible action involving:

APPLICATION 95-1842

APPLICANT: CALIFORNIA FEDERAL BANK

PARCEL ADDRESS: 444 CASTRO ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$2,114,362 - APPLICANT'S OPINION: \$1,000,000

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 4, 1996

9:30 A.M. (cont.)

- 4) Hearing, discussion, and possible action involving:

APPLICATION 95-0703

APPLICANT: HERMANN-SUTTER ASSOCIATES

PARCEL ADDRESS: 935 GEARY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,887,322 - APPLICANT'S OPINION: \$1,000,000

TAXABLE YEAR: 95/96

Public Comment

- 5) Hearing, discussion, and possible action involving:

APPLICATION 95-0755

APPLICANT: DAVID RAYNAL

PARCEL ADDRESS: 1096 EDDY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$421,129 - APPLICANT'S OPINION: \$200,000

TAXABLE YEAR: 95/96

Public Comment

- 6) Hearing, discussion, and possible action involving:

APPLICATION 95-0756

APPLICANT: 1800 BROADWAY

PARCEL ADDRESS: 1090 EDDY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$2,468,793 - APPLICANT'S OPINION: \$1,600,000

TAXABLE YEAR: 95/96

Public Comment

- 7) Hearing, discussion, and possible action involving:

APPLICATION 95-0757

APPLICANT: DAVID RAYNAL

PARCEL ADDRESS: 1550 STEINER ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$558,630 - APPLICANT'S OPINION: \$300,000

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 4, 1996

9:30 A.M. (cont.)

- 8) Hearing, discussion, and possible action involving:

APPLICATION 95-0758

APPLICANT: SKYLINE PROPERTY HOLDINGS

PARCEL ADDRESS: 645 STOCKTON ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$4,371,286 - APPLICANT'S OPINION: \$3,500,000

TAXABLE YEAR: 95/96

Public Comment

- 9) Hearing, discussion, and possible action involving:

APPLICATION 95-0759

APPLICANT: SKYLINE PROPERTY HOLDINGS

PARCEL ADDRESS: 1360 TAYLOR ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$934,297 - APPLICANT'S OPINION: \$450,000

TAXABLE YEAR: 95/96

Public Comment

- 10) Hearing, discussion, and possible action involving:

APPLICATION 95-0760

APPLICANT: SKYLINE PROPERTY HOLDINGS

PARCEL ADDRESS: 1340 TAYLOR ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$302,633 - APPLICANT'S OPINION: \$200,000

TAXABLE YEAR: 95/96

Public Comment

1:30 P.M.

- 11) Hearing, discussion, and possible action involving:

APPLICATION 95-0693

APPLICANT: BANK OF CANTON

PARCEL ADDRESS: 555 MONTGOMERY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$36,451,760 - APPLICANT'S OPINION: \$25,000,000

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 4, 1996

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:

APPLICATION 95-0682

APPLICANT: KSK PROPERTY MANAGEMENT

PARCEL ADDRESS: 750 TAYLOR ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$4,284,943 - APPLICANT'S OPINION: \$2,539,337

TAXABLE YEAR: 95/96

Public Comment

13) Hearing, discussion, and possible action involving:

APPLICATION 95-0683

APPLICANT: KSK PM, INC.

PARCEL ADDRESS: 1750 FRANKLIN ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,408,350 - APPLICANT'S OPINION: \$650,600

TAXABLE YEAR: 95/96

Public Comment

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

NOTICE OF HEARING
BOARD ONE
ROOM 430, 875 STEVENSON STREET
OCTOBER 4, 1996

9:30 A.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0739	SHIRLEY A. SHEA	150 GREEN ST.	2,905,999
95-0703	HERMANN-SUTTER ASSOCIATES	935 GEARY ST.	1,887,322
95-0755	DAVID RAYNAL	1096 EDDY ST.	421,129
95-0756	1800 BROADWAY	1090 EDDY ST.	2,468,793
95-0757	DAVID RAYNAL	1550 STEINER ST.	558,630
95-0758	SKYLINE PROPERTY HOLDINGS	645 STOCKTON ST.	4,371,286
95-0759	SKYLINE PROPERTY HOLDINGS	1360 TAYLOR ST.	934,297
95-0760	SKYLINE PROPERTY HOLDINGS	1340 TAYLOR ST.	302,633

1:30 P.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0693	BANK OF CANTON	555 MONTGOMERY ST.	36,451,760
95-0682	KSK PROPERTY MANAGEMENT	750 TAYLOR ST.	4,284,943
95-0683	KSK PM, INC.	1750 FRANKLIN ST.	1,408,350

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, October 4, 1996 at 9:30 a.m.

Present: Peter J. Fatooh, Mark Hagopian, and Alec Lambie

Quorum present

Chairperson: Mark Hagopian, Presiding

The Journal of Proceedings for the hearing of October 2, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-2708	California Federal Bank	Submitted
95-1842	California Federal Bank	Submitted

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0739	Shirley A. Shea	Postponed
95-0703	Hermann-Sutter Associates	Denied (withdrawn)
95-0755	David Raynal	Denied (withdrawn)
95-0756	1800 Broadway	Denied (withdrawn)
95-0757	David Raynal	Denied (withdrawn)
95-0758	Skyline Property Holdings	Denied (withdrawn)
95-0759	Skyline Property Holdings	Denied (withdrawn)
95-0760	Skyline Property Holdings	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Peter J. Fatooh and Alec Lambie

Quorum present

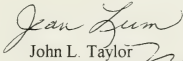
Chairperson: Peter J. Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0693	Bank of Canton	Postponed
95-0682	KSK Property Management	Denied (withdrawn)
95-0683	KSK PM, Inc.	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 1:30 p.m., recessed to reconvene Wednesday, October 9, 1996 at 9:30 a.m.


John L. Taylor
Clerk 

The Journal of Proceeding for October 4, 1996 was approved by Board 1 on October 9, 1996 as submitted.

ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778

FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET

OCTOBER 7, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

No Petitions Scheduled

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Suite #400
875 Stevenson Street
San Francisco, CA 94103

**NOTICE OF HEARING
BOARD TWO
ROOM 430, 875 STEVENSON STREET
OCTOBER 7, 1996**

9:30 A.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0194	KAVANAGH	1414 GUERRERO ST.	604,185
95-0195	SAMUEL CHUNG	3329 20TH ST.	503,250
95-0197	J WALZER	1919 20TH ST.	760,458
95-0199	ROBERT COLE	270 10TH AVE.	887,564
95-0202	M MARKS	301 CHENERY ST.	407,798
95-0334	HENRY CHANG	1247 8TH AVE.	766,714
95-0439	L PANG	583 ARGUELLO BLVD.	620,114
95-0454	SO PAN CHAU	793 DIVISADERO ST	376,371
95-0455	CHAU SO PAN	789 DIVISADERO ST	168,254
95-0460	JOSEPH T. WONG	386 29TH. AVE	408,721
95-0461	EST. OF CHARLES L. SMITH	284 TOPAZ WAY	125,025
95-0462	EST. OF CHARLES L. SMITH	284 TOPAZ WAY	293,500
95-0463	EST. OF CHARLES L. SMITH	284 TOPAZ WAY	223,995
95-0464	EST. OF CHARLES L. SMITH	284 TOPAZ WAY	130,077
95-0465	EST. OF CHARLES L. SMITH	284 TOPAZ WAY	132,680
95-0466	EST. OF CHARLES L. SMITH	284 TOPAZ WAY	135,334
95-0505	BA PROPERTIES E91087	1255 22ND ST.	1,433,718

1:30 P.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0456	EBER INTERNATIONAL	320 PAUL AVE	2,242,295
95-0459	GEORGIA HARBOUR	2999 PACIFIC AVE	4,469,699
95-0498	TWM INDUSTRIES	1 HALLIDIE PLAZA	298,703
95-0499	TWM INDUSTRIES	4 EMBARCADERO CTR. #175	604,954
95-0500	TWM INDUSTRIES	10 UNITED NATIONS PLAZA	265,493
95-0501	TWM INDUSTRIES	726 MARKET ST.	1,015,698
95-0502	GROSVENOR BUS LINES INC.	350 8TH ST.	2,043,210
95-0510	VIENNESE CUISINE LTD.	708 BUSH ST.	134,903
95-0520	AUSTIN P. MORRIS	915 TARAVAL ST.	512,820
95-0526	LINDA WEIL	655 HAMPSHIRE ST.	387,462
95-0530	PARS INVESTMENT INC.	301 KEARNY ST.	43,229

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET

OCTOBER 7, 1996

SEP 30 1996

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Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

- 1) Hearing, discussion, and possible action involving:

APPLICATION 95-0194

APPLICANT: KAVANACH

PARCEL ADDRESS: 1414 GUERRERO ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$604,185 - APPLICANT'S OPINION: \$425,685

TAXABLE YEAR: 95/96

Public Comment

- 2) Hearing, discussion, and possible action involving:

APPLICATION 95-0195

APPLICANT: SAMUEL CHUNG

PARCEL ADDRESS: 3329 20TH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$503,250 - APPLICANT'S OPINION: \$347,764

TAXABLE YEAR: 95/96

Public Comment

- 3) Hearing, discussion, and possible action involving:

APPLICATION 95-0197

APPLICANT: J WALZER

PARCEL ADDRESS: 1919 20TH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$760,458 - APPLICANT'S OPINION: \$500,000

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 7, 1996

9:30 A.M. (cont.)

- 4) Hearing, discussion, and possible action involving:

APPLICATION 95-0199

APPLICANT: ROBERT COLE

PARCEL ADDRESS: 270 10TH AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$894,564 - APPLICANT'S OPINION: \$630,650

TAXABLE YEAR: 95/96

Public Comment

- 5) Hearing, discussion, and possible action involving:

APPLICATION 95-0202

APPLICANT: M MARKS

PARCEL ADDRESS: 301 CHENERY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$407,798 - APPLICANT'S OPINION: \$270,000

TAXABLE YEAR: 95/96

Public Comment

- 6) Hearing, discussion, and possible action involving:

APPLICATION 95-0334

APPLICANT: HENRY CHANG

PARCEL ADDRESS: 1247 8TH AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$766,714 - APPLICANT'S OPINION: \$508,000

TAXABLE YEAR: 95/96

Public Comment

- 7) Hearing, discussion, and possible action involving:

APPLICATION 95-0439

APPLICANT: L PANG

PARCEL ADDRESS: 583 ARGUELLO BLVD.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$620,114 - APPLICANT'S OPINION: \$450,000

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 7, 1996

9:30 A.M. (cont.)

- 8) Hearing, discussion, and possible action involving:

APPLICATION 95-0454

APPLICANT: SO PAN CHAU

PARCEL ADDRESS: 793 DIVISADERO ST

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$383,371 - APPLICANT'S OPINION: \$300,000

TAXABLE YEAR: 95/96

Public Comment

- 9) Hearing, discussion, and possible action involving:

APPLICATION 95-0455

APPLICANT: CHAU SO PAN

PARCEL ADDRESS: 789 DIVISADERO ST

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$175,254 - APPLICANT'S OPINION: \$137,000

TAXABLE YEAR: 95/96

Public Comment

- 10) Hearing, discussion, and possible action involving:

APPLICATION 95-0460

APPLICANT: JOSEPH T. WONG

PARCEL ADDRESS: 386 29TH. AVE

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$408,721 - APPLICANT'S OPINION: \$404,960

TAXABLE YEAR: 95/96

Public Comment

- 11) Hearing, discussion, and possible action involving:

APPLICATION 95-0461

APPLICANT: EST. OF CHARLES L. SMITH

PARCEL ADDRESS: 284 TOPAZ WAY

TOPIC: EXEMPTION ALLOCATION: Assessor's allocation of exempt value
is incorrect.

CURRENT ASSESSMENT: \$125,025 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 90/91

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 7, 1996

9:30 A.M. (cont.)

- 12) Hearing, discussion, and possible action involving:

APPLICATION 95-0462

APPLICANT: EST. OF CHARLES L. SMITH

PARCEL ADDRESS: 284 TOPAZ WAY

TOPIC: EXEMPTION ALLOCATION: Assessor's allocation of exempt value
is incorrect.

CURRENT ASSESSMENT: \$293,500 - APPLICANT'S OPINION: \$97,991

TAXABLE YEAR: 89/90

Public Comment

- 13) Hearing, discussion, and possible action involving:

APPLICATION 95-0463

APPLICANT: EST. OF CHARLES L. SMITH

PARCEL ADDRESS: 284 TOPAZ WAY

TOPIC: EXEMPTION ALLOCATION: Assessor's allocation of exempt value
is incorrect.

CURRENT ASSESSMENT: \$223,995 - APPLICANT'S OPINION: \$78,000

TAXABLE YEAR: 90/91

Public Comment

- 14) Hearing, discussion, and possible action involving:

APPLICATION 95-0464

APPLICANT: EST. OF CHARLES L. SMITH

PARCEL ADDRESS: 284 TOPAZ WAY

TOPIC: EXEMPTION ALLOCATION: Assessor's allocation of exempt value
is incorrect.

CURRENT ASSESSMENT: \$130,077 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 92/93

Public Comment

- 15) Hearing, discussion, and possible action involving:

APPLICATION 95-0465

APPLICANT: EST. OF CHARLES L. SMITH

PARCEL ADDRESS: 284 TOPAZ WAY

TOPIC: EXEMPTION ALLOCATION: Assessor's allocation of exempt value
is incorrect.

CURRENT ASSESSMENT: \$132,680 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 93/94

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 7, 1996

9:30 A.M. (cont.)

- 16) Hearing, discussion, and possible action involving:

APPLICATION 95-0466

APPLICANT: EST. OF CHARLES L. SMITH

PARCEL ADDRESS: 284 TOPAZ WAY

TOPIC: EXEMPTION ALLOCATION: Assessor's allocation of exempt value
is incorrect.

CURRENT ASSESSMENT: \$135,334 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 94/95

Public Comment

- 17) Hearing, discussion, and possible action involving:

APPLICATION 95-0505

APPLICANT: BA PROPERTIES E91087

PARCEL ADDRESS: 1255 22ND ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,433,718 - APPLICANT'S OPINION: \$285,000

TAXABLE YEAR: 95/96

Public Comment

1:30 P.M.

- 18) Hearing, discussion, and possible action involving:

APPLICATION 95-0456

APPLICANT: EBER INTERNATIONAL

PARCEL ADDRESS: 320 PAUL AVE

TOPIC: NO REASSESSABLE EVENT: No change in ownership or new
construction.

CURRENT ASSESSMENT: \$2,242,295 - APPLICANT'S OPINION: \$1,172,000

TAXABLE YEAR: 95/96

Public Comment

- 19) Hearing, discussion, and possible action involving:

APPLICATION 95-0459

APPLICANT: GEORGIA HARBOUR

PARCEL ADDRESS: 2999 PACIFIC AVE

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$4,469,699 - APPLICANT'S OPINION: \$2,000,000

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 7, 1996

1:30 P.M. (cont.)

- 20) Hearing, discussion, and possible action involving:

APPLICATION 95-0498

APPLICANT: TWM INDUSTRIES

PARCEL ADDRESS: 1 HALLIDIE PLAZA

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$298,703 - APPLICANT'S OPINION: \$175,000

TAXABLE YEAR: 95/96

Public Comment

- 21) Hearing, discussion, and possible action involving:

APPLICATION 95-0499

APPLICANT: TWM INDUSTRIES

PARCEL ADDRESS: 4 EMBARCADERO CTR. #175

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$604,954 - APPLICANT'S OPINION: \$345,000

TAXABLE YEAR: 95/96

Public Comment

- 22) Hearing, discussion, and possible action involving:

APPLICATION 95-0500

APPLICANT: TWM INDUSTRIES

PARCEL ADDRESS: 10 UNITED NATIONS PLAZA

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$265,493 - APPLICANT'S OPINION: \$160,000

TAXABLE YEAR: 95/96

Public Comment

- 23) Hearing, discussion, and possible action involving:

APPLICATION 95-0501

APPLICANT: TWM INDUSTRIES

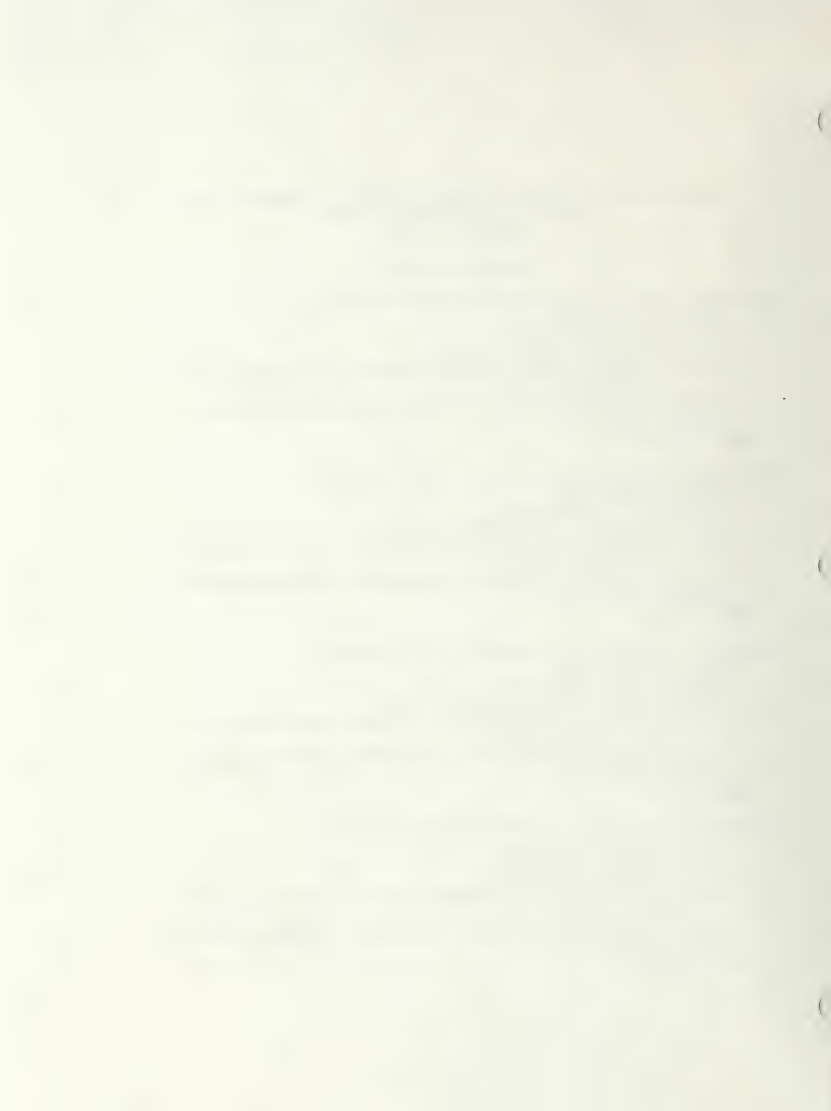
PARCEL ADDRESS: 726 MARKET ST.

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$1,015,698 - APPLICANT'S OPINION: \$550,000

TAXABLE YEAR: 95/96

Public Comment



AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 7, 1996

1:30 P.M. (cont.)

- 24) Hearing, discussion, and possible action involving:

APPLICATION 95-0502

APPLICANT: GROSVENOR BUS LINES INC.

PARCEL ADDRESS: 350 8TH ST.

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.

CURRENT ASSESSMENT: \$2,043,210 - APPLICANT'S OPINION: \$1,250,000

TAXABLE YEAR: 95/96

Public Comment

- 25) Hearing, discussion, and possible action involving:

APPLICATION 95-0510

APPLICANT: VIENNESE CUISINE LTD.

PARCEL ADDRESS: 708 BUSH ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.

CURRENT ASSESSMENT: \$134,903 - APPLICANT'S OPINION: \$14,000

TAXABLE YEAR: 95/96

Public Comment

- 26) Hearing, discussion, and possible action involving:

APPLICATION 95-0520

APPLICANT: AUSTIN P. MORRIS

PARCEL ADDRESS: 915 TARAVAL ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$512,820 - APPLICANT'S OPINION: \$450,000

TAXABLE YEAR: 95/96

Public Comment

- 27) Hearing, discussion, and possible action involving:

APPLICATION 95-0526

APPLICANT: LINDA WEIL

PARCEL ADDRESS: 655 HAMPSHIRE ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$387,462 - APPLICANT'S OPINION: \$325,000

TAXABLE YEAR: 95/96

Public Comment

ACENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 7, 1996

1:30 P.M. (cont.)

28) Hearing, discussion, and possible action involving:

APPLICATION 95-0530

APPLICANT: PARS INVESTMENT INC.

PARCEL ADDRESS: 301 KEARNY ST.

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$43,229 - APPLICANT'S OPINION: \$10,000

TAXABLE YEAR: 95/96

Public Comment

DEC 09 1996

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, October 7, 1996 at 9:35 a.m.

Present: Irma Ramirez-Tom, Lawrence Lee, and Hayes Miles

Quorum present

Chairperson: Irma Ramirez-Tom, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0194	Kavanagh	Stipulation Approved
95-0202	M Marks	A. V. Lowered (Board)
95-0461	Estate of Charles L Smith	Denied
95-0462	Estate of Charles L Smith	Denied
95-0463	Estate of Charles L Smith	Denied
95-0464	Estate of Charles L Smith	Denied
95-0465	Estate of Charles L Smith	Denied
95-0466	Estate of Charles L Smith	Denied

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0195	Samuel Chung	Denied (withdrawn)
95-0197	J Walzer	Denied (withdrawn)
95-0334	Henry Chang	Denied (withdrawn)
95-0439	L. Pang	Denied (withdrawn)
95-0454	So Pan Chau	Denied (no-show)
95-0455	So Pan Chau	Denied (no-show)
95-0460	Josesh T. Wong	Denied (no-show)
95-0505	BA Properties e91087	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 10:20 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Irma Ramirez-Tom, Lawrence Lee, and Hayes Miles

Quorum present

Chairperson: Irma Ramirez-Tom, Presiding

The Journal of Proceedings for the hearing of September 30, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

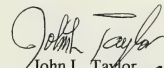
<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0456	Eber International	Denied
95-0459	Georgia Harbour	Denied
95-0520	Austin P Morris	Denied
95-0526	Linda Weil	Denied

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0498	TWM Industries	Postponed
95-0499	TWM Industries	Postponed
95-0500	TWM Industries	Postponed
95-0501	TWM Industries	Postponed
95-0502	Grosvenor Bus Lines Inc.	Denied (withdrawn)
95-0510	Viennese Cuisine LTD.	Denied (no-show)
95-0530	Pars Investments Inc.	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 2:45 p.m., recessed to reconvene Monday, October 21, 1996 at 9:30 a.m.


John L. Taylor
Clerk 

The Journal of Proceedings for October 7, 1996 was approved as submitted by Board 2 on October 21, 1996.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

NOTICE OF HEARING
BOARD ONE
ROOM 430, 875 STEVENSON STREET
OCTOBER 8, 1996

9:30 A.M.

Ap. No. Name

Address

Current Roll
Assessment

95-0692 MARATHON PLAZA PARTNERS

303 2ND ST.

96,393,505

1:30 P.M.

Ap. No. Name

Address

Current Roll
Assessment

95-0692 MARATHON PLAZA PARTNERS

303 2ND ST.

96,393,505

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Suite #400
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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET

OCTOBER 8, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Hearing, discussion, and possible action involving:

APPLICATION 95-0692

APPLICANT: MARATHON PLAZA PARTNERS

PARCEL ADDRESS: 303 2ND ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$96,393,505 - APPLICANT'S OPINION: \$60,000,000

TAXABLE YEAR: 95/96

Public Comment

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The minutes for this meeting
are not available.

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875 Stevenson Street
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#1

10/9/96

NOTICE OF HEARING
BOARD ONE
ROOM 430, 875 STEVENSON STREET
OCTOBER 9, 1996

9:30 A.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0687	UNITED ARTISTS THEATRE CIRCUIT I	1285 SUTTER ST.	7,834,034
95-0688	UNITED ARTISTS THEATRE CIRCUIT I	5400 GEARY BLVD.	6,484,896
95-0689	UNITED ARTISTS THEATRE CIRCUIT I	3575 GEARY BLVD.	6,874,386
96-0150	CALPROP, L.P.	200 BUSH ST.	12,365,000
96-0151	CALPROP, L.P.	150 CALIFORNIA ST.	8,545,937
96-0152	CALPROP, L.P.	201 SANSOME ST.	7,991,552

10:00 A.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0761	ANDREW W. LIU	472 OAK ST.	293,379
95-0762	ANDREW W. LIU	826 SANTIAGO ST.	328,624

1:30 P.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0743	DATeline PROPERTIES NV	98 BATTERY ST.	6,970,258
95-0749	BAYWEST SHOWPLACE INVESTORS	650 7TH ST.	6,655,479
95-0788	TRANSCONTINENTAL REALTY INVESTOR	74 NEW MONTGOMERY ST.	12,671,791
95-0825	505 MONTGOMERY TOWER ASSOC.	505 MONTGOMERY ST.	1,489,508
95-0826	505 MONTGOMERY TOWER ASSOC.	640 SACRAMENTO ST.	5,515,115
95-0827	505 MONTGOMERY TOWER ASSOC.	505 MONTGOMERY ST.	1,546,870
95-0828	505 MONTGOMERY TOWER ASSOC.	642 COMMERCIAL ST.	-1,686,536

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 9, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

- 1) Hearing, discussion, and possible action involving:

APPLICATION 95-0687

APPLICANT: UNITED ARTISTS THEATRE CIRCUIT INC.

PARCEL ADDRESS: 1285 SUTTER ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$7,834,034 - APPLICANT'S OPINION: \$3,500,000

TAXABLE YEAR: 95/96

Public Comment

- 2) Hearing, discussion, and possible action involving:

APPLICATION 95-0688

APPLICANT: UNITED ARTISTS THEATRE CIRCUIT INC.

PARCEL ADDRESS: 5400 GEARY BLVD.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$6,484,896 - APPLICANT'S OPINION: \$4,478,720

TAXABLE YEAR: 95/96

Public Comment

- 3) Hearing, discussion, and possible action involving:

APPLICATION 95-0689

APPLICANT: UNITED ARTISTS THEATRE CIRCUIT INC.

PARCEL ADDRESS: 3575 GEARY BLVD.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$6,874,386 - APPLICANT'S OPINION: \$4,582,890

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 9, 1996

9:30 A.M. (cont.)

- 4) Hearing, discussion, and possible action involving:

APPLICATION 96-0150

APPLICANT: CALPROP, L.P.

PARCEL ADDRESS: 200 BUSH ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$12,365,000 - APPLICANT'S OPINION: \$10,000,000

TAXABLE YEAR: 95/96

Public Comment

- 5) Hearing, discussion, and possible action involving:

APPLICATION 96-0151

APPLICANT: CALPROP, L.P.

PARCEL ADDRESS: 150 CALIFORNIA ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$8,545,937 - APPLICANT'S OPINION: \$5,500,000

TAXABLE YEAR: 95/96

Public Comment

- 6) Hearing, discussion, and possible action involving:

APPLICATION 96-0152

APPLICANT: CALPROP, L.P.

PARCEL ADDRESS: 201 SANSOME ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$7,914,672 - APPLICANT'S OPINION: \$4,600,000

TAXABLE YEAR: 95/96

Public Comment

10:00 A.M.

- 7) Hearing, discussion, and possible action involving:

APPLICATION 95-0761

APPLICANT: ANDREW W. LIU

PARCEL ADDRESS: 472 OAK ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$293,379 - APPLICANT'S OPINION: \$207,000

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 9, 1996

10:00 A.M. (cont.)

- 8) Hearing, discussion, and possible action involving:

APPLICATION 95-0762

APPLICANT: ANDREW W. LIU

PARCEL ADDRESS: 826 SANTIAGO ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$328,624 - APPLICANT'S OPINION: \$285,000

TAXABLE YEAR: 95/96

Public Comment

1:30 P.M.

- 9) Hearing, discussion, and possible action involving:

APPLICATION 95-0743

APPLICANT: DATELINE PROPERTIES NV

PARCEL ADDRESS: 98 BATTERY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$6,970,258 - APPLICANT'S OPINION: \$4,000,000

TAXABLE YEAR: 95/96

Public Comment

- 10) Hearing, discussion, and possible action involving:

APPLICATION 95-0749

APPLICANT: BAYWEST SHOWPLACE INVESTORS

PARCEL ADDRESS: 650 7TH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$6,655,479 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 95/96

Public Comment

- 11) Hearing, discussion, and possible action involving:

APPLICATION 95-0788

APPLICANT: TRANSCONTINENTAL REALTY INVESTORS, INC.

PARCEL ADDRESS: 74 NEW MONTGOMERY ST. INC.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$12,671,791 - APPLICANT'S OPINION: \$5,700,000

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 9, 1996

1:30 P.M. (cont.)

- 12) Hearing, discussion, and possible action involving:

APPLICATION 95-0825

APPLICANT: 505 MONTGOMERY TOWER ASSOC.

PARCEL ADDRESS: 505 MONTGOMERY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,489,508 - APPLICANT'S OPINION: \$1,000,000

TAXABLE YEAR: 95/96

Public Comment

- 13) Hearing, discussion, and possible action involving:

APPLICATION 95-0826

APPLICANT: 505 MONTGOMERY TOWER ASSOC.

PARCEL ADDRESS: 640 SACRAMENTO ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$5,515,115 - APPLICANT'S OPINION: \$4,000,000

TAXABLE YEAR: 95/96

Public Comment

- 14) Hearing, discussion, and possible action involving:

APPLICATION 95-0827

APPLICANT: 505 MONTGOMERY TOWER ASSOC.

PARCEL ADDRESS: 505 MONTGOMERY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,546,870 - APPLICANT'S OPINION: \$1,000,000

TAXABLE YEAR: 95/96

Public Comment

- 15) Hearing, discussion, and possible action involving:

APPLICATION 95-0828

APPLICANT: 505 MONTGOMERY TOWER ASSOC.

PARCEL ADDRESS: 642 COMMERCIAL ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,162,400 - APPLICANT'S OPINION: \$800,000

TAXABLE YEAR: 95/96

Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, October 9, 1996 at 9:30 a.m.

Present: Peter J. Fatooh, Mark Hagopian, and Linda Trevino

Quorum present

Chairperson: Peter J. Fatooh, Presiding

The Journal of Proceedings for the hearing of October 2 and 4, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0687	United Artist Theatre Circui	Postponed
95-0688	United Artist Theatre Circui	Postponed
95-0689	United Artist Theatre Circui	Postponed
*95-0761	Andrew W. Liu	A.V. Lowered
*95-0762	Andrew W. Liu	Denied

*M. Hagopian dissented

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
96-0150	Calprop, L.P.	Denied (withdrawn)
96-0151	Calprop, L.P.	Denied (withdrawn)
96-0152	Calprop, L.P.	Denied (withdrawn)
95-0843	Canada Life Assurance Co.	Stipulation approved
95-0965	Paladin USA, Inc.	Stipulation approved

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-2295	Ted Bacino	Postponed
95-2296	Nocon Revocable Trust	Postponed
95-2297	Hotel Casa Loma	Postponed
95-2298	Donlon Cabrielsen	Stipulation approved

RECESS

There being no further business, the Board, at the hour of 10:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Peter J. Fatooh, Linda Trevino, and Hayes Miles

Quorum present

Chairperson: Peter J. Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0749	Baywest Showplace Investors	Postponed

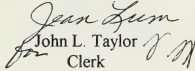
The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0743	Dateline Properties NV	Denied (withdrawn)
95-0788	Transcontinental Realty Invest.	Postponed
95-0825	505 Montgomery Tower Assoc.	Postponed
95-0826	505 Montgomery Tower Assoc.	Postponed
95-0827	505 Montgomery Tower Assoc.	Postponed
95-0828	505 Montgomery Tower Assoc.	Postponed



RECESS

There being no further business, the Board, at the hour of 2:45 a.m., recessed to reconvene Friday, October 11, 1996 at 9:30 a.m.


John L. Taylor
Clerk

The Journal of Proceedings for October 9, 1996 has been approved as amended by Board 1 on October 15, 1996.



ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778

FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

NOTICE OF HEARING
BOARD ONE

ROOM 430, 875 STEVENSON STREET

OCTOBER 10, 1996

9:30 A.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0840	SUTTER ST. HOLDING INC.	111 SUTTER ST.	48,300,000
95-0841	NORTHWEST ASSET MANAGEMENT CO.	160 SANSOME ST.	10,424,571
95-0843	CANADA LIFE ASSURANCE CO.	90 NEW MONTGOMERY ST.	12,763,398

1:30 P.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0840	SUTTER ST. HOLDING INC.	111 SUTTER ST.	48,300,000

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 10, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Hearing, discussion, and possible action involving:

APPLICATION 95-0840

APPLICANT: SUTTER ST. HOLDING INC.

PARCEL ADDRESS: 111 SUTTER ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$48,300,000 - APPLICANT'S OPINION: \$25,000,000

TAXABLE YEAR: 95/96

Public Comment

9:30 A.M.

- 2) Hearing, discussion, and possible action involving:

APPLICATION 95-0841

APPLICANT: NORTHWEST ASSET MANAGEMENT CO.

PARCEL ADDRESS: 160 SANSOME ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$10,424,571 - APPLICANT'S OPINION: \$7,000,000

TAXABLE YEAR: 95/96

Public Comment

- 3) Hearing, discussion, and possible action involving:

APPLICATION 95-0843

APPLICANT: CANADA LIFE ASSURANCE CO.

PARCEL ADDRESS: 90 NEW MONTGOMERY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

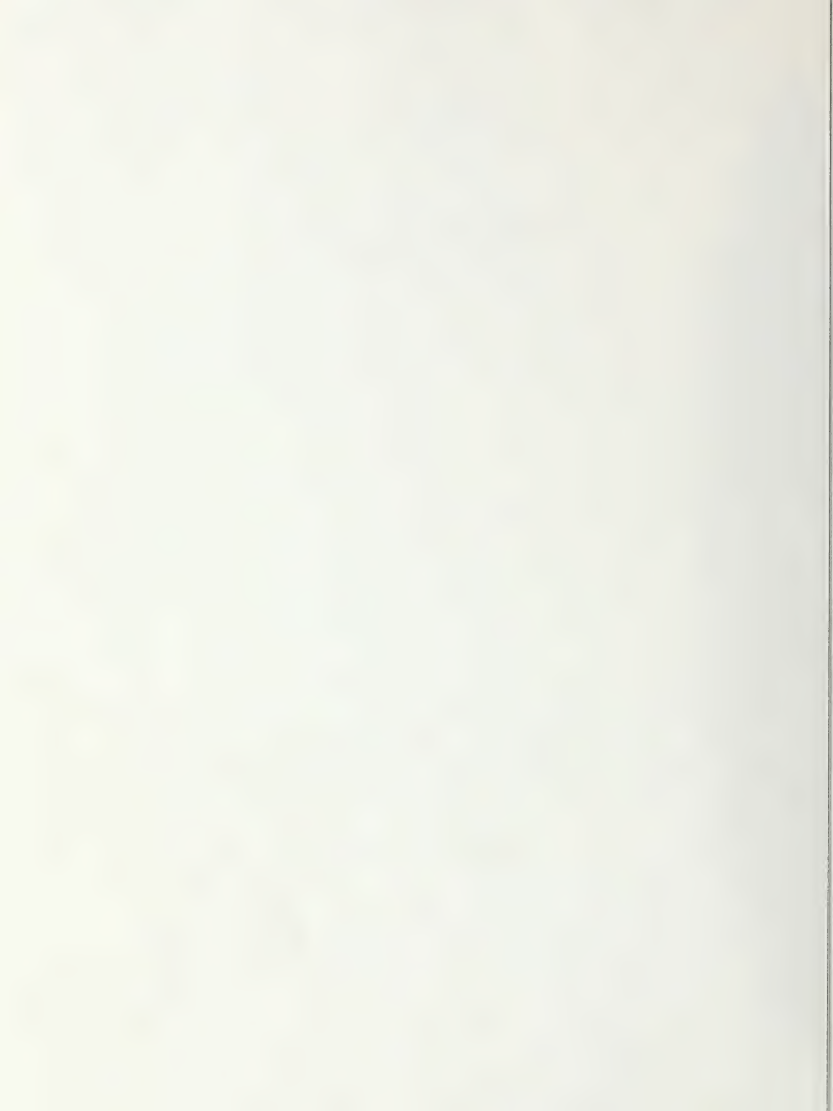
CURRENT ASSESSMENT: \$13,500,000 - APPLICANT'S OPINION: \$8,000,000

TAXABLE YEAR: 95/96

Public Comment



The minutes for this meeting
are not available.



**ASSESSMENT
APPEALS BOARD**
Phone (415) 554-6778
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#1

10/11/96

NOTICE OF HEARING
BOARD ONE
ROOM 430, 875 STEVENSON STREET
OCTOBER 11, 1996

9:30 A.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0796	THE BOHUN CORPORATION	641 MISSION ST.	550,000
95-0797	THE BOHUN CORPORATION	100 NEW MONTGOMERY ST.	8,954,589
95-0832	YAR T. LEI	1061 POST ST.	375,856
95-0850	GHT E BLDG	2250 UNION ST.	471,990
95-0857	MERRILL JEW	559 CLAY ST.	1,449,414
95-0867	DIPAULO & BARBAR	HUNTERS POINT BLDG. 401	71,024
95-0870	JAMES A. HEAGY	401 HUNTERS POINT SHIPYARD B	166,476

1:30 P.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0894	G & G PARTNERS, L.P.	50 GRANT AVE.	18,000,000
95-0873	BEM&K	540 VAN NESS AVE.	1,867,583
95-0882	CHEUNG FAMILY TRUST	468 3RD ST.	574,356
95-0892	WILLIAM K. CHAN	1201 FOLSOM ST.	1,623,013
95-0893	WILLIAM K. CHAN	934 HOWARD ST.	911,683

2:00 P.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0933	LASSEN ASSOCIATES, L.P.	411 ELLIS ST	5,168,287

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 11, 1996

SEP 30 1996

SAN FRANCISCO
PUBLIC CLERK

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:

APPLICATION 95-0796

APPLICANT: THE BOHUN CORPORATION

PARCEL ADDRESS: 641 MISSION ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$550,000 - APPLICANT'S OPINION: \$400,000

TAXABLE YEAR: 95/96

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 95-0797

APPLICANT: THE BOHUN CORPORATION

PARCEL ADDRESS: 100 NEW MONTGOMERY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$8,954,589 - APPLICANT'S OPINION: \$7,000,000

TAXABLE YEAR: 95/96

Public Comment

3) Hearing, discussion, and possible action involving:

APPLICATION 95-0832

APPLICANT: YAR T. LEI

PARCEL ADDRESS: 1061 POST ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$375,856 - APPLICANT'S OPINION: \$305,000

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 11, 1996

9:30 A.M. (cont.)

- 4) Hearing, discussion, and possible action involving:

APPLICATION 95-0850

APPLICANT: GHTE BLDG

PARCEL ADDRESS: 2250 UNION ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$471,990 - APPLICANT'S OPINION: \$405,422

TAXABLE YEAR: 95/96

Public Comment

- 5) Hearing, discussion, and possible action involving:

APPLICATION 95-0857

APPLICANT: MERRILL JEW

PARCEL ADDRESS: 559 CLAY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,449,414 - APPLICANT'S OPINION: \$815,860

TAXABLE YEAR: 95/96

Public Comment

- 6) Hearing, discussion, and possible action involving:

APPLICATION 95-0867

APPLICANT: DIPAOLO & BARBAR

PARCEL ADDRESS: HUNTERS POINT BLDG. 401

TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.

CURRENT ASSESSMENT: \$71,024 - APPLICANT'S OPINION: \$11,466

TAXABLE YEAR: 95/96

Public Comment

- 7) Hearing, discussion, and possible action involving:

APPLICATION 95-0870

APPLICANT: JAMES A. HEAGY

PARCEL ADDRESS: 401 HUNTERS POINT SHIPYARD B

TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.

CURRENT ASSESSMENT: \$166,476 - APPLICANT'S OPINION: \$30,000

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 11, 1996

1:30 P.M.

8) Hearing, discussion, and possible action involving:

APPLICATION 95-0894

APPLICANT: G & G PARTNERS, L.P.

PARCEL ADDRESS: 50 GRANT AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$18,000,000 - APPLICANT'S OPINION: \$14,500,000

TAXABLE YEAR: 94/95

Public Comment

9) Hearing, discussion, and possible action involving:

APPLICATION 95-0873

APPLICANT: BBM&K

PARCEL ADDRESS: 540 VAN NESS AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,867,583 - APPLICANT'S OPINION: \$700,000

TAXABLE YEAR: 95/96

Public Comment

10) Hearing, discussion, and possible action involving:

APPLICATION 95-0882

APPLICANT: CHEUNG FAMILY TRUST

PARCEL ADDRESS: 468 3RD ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$574,356 - APPLICANT'S OPINION: \$380,000

TAXABLE YEAR: 95/96

Public Comment

11) Hearing, discussion, and possible action involving:

APPLICATION 95-0892

APPLICANT: WILLIAM K. CHAN

PARCEL ADDRESS: 1201 FOLSOM ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$1,623,013 - APPLICANT'S OPINION: \$1,450,000

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 11, 1996

1:30 P.M. (cont.)

- 12) Hearing, discussion, and possible action involving:

APPLICATION 95-0893

APPLICANT: WILLIAM K. CHAN

PARCEL ADDRESS: 934 HOWARD ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$911,683 - APPLICANT'S OPINION: \$500,000

TAXABLE YEAR: 95/96

Public Comment

2:00 P.M.

- 13) Hearing, discussion, and possible action involving:

APPLICATION 95-0933

APPLICANT: LASSEN ASSOCIATES, L.P.

PARCEL ADDRESS: 411 ELLIS ST

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$5,168,287 - APPLICANT'S OPINION: \$4,800,000

TAXABLE YEAR: 95/96

Public Comment



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10/11/96

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, October 11, 1996 at 10:15 a.m.

Present: Peter J. Fatooh, John McGary, and Hayes Miles

Quorum present

Chairperson: Peter J. Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0832	Yar T. Lei	A. V. Lowered (Assessor)
95-0857	Merrill Jew	A. V. Lowered (Board)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0796	The Bohun Corporation	Postponed
95-0797	The Bohun Corporation	Postponed
95-0850	Ghte Bldg.	Denied (withdrawn)
95-0867	Dipalolo and Barbar	Dened (no-show)
95-0870	James A. Heagy	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 12:00 p.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Peter J. Fatooh, John McGary, and Hayes Miles

Quorum present

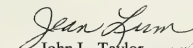
Chairperson: Peter J. Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0894	G and G Partners LP	Denied (withdrawn)
95-0873	BBM&K	Postponed
95-0882	Cheung Family Trust	Denied (no-show)
95-0892	William K. Chan	Denied (no-show)
95-0893	William K. Chan	Denied (no-show)
95-0933	Lassen Associates LP	Denied (no-show)

RECESS

There being no further business, the Board, at the hour of 2:10 p.m., recessed to reconvene Tuesday, October 15, 1996 at 9:30 a.m.


John L. Taylor
Clerk

The Journal of Proceedings for October 11, 1996 was approved and submitted by Board 1 on October 15, 1996.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

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#1

10/15/96

NOTICE OF HEARING
BOARD ONE
ROOM 430, 875 STEVENSON STREET
OCTOBER 15, 1996

9:30 A.M.

Ap. No. Name

Address

Current Roll
Assessment

95-1396 SAINT FRANCIS HOSPITAL ASSOCIATI 1199 BUSH ST.

11,274,400

1:30 P.M.

Ap. No. Name

Address

Current Roll
Assessment

95-0874 FILMORE CENTER ASSOC.

1501 FILLMORE CENTER

8,336,157

95-0875 FILMORE CENTER ASSOC.

FILLMORE CENTER

5,063,785

95-0876 FILMORE CENTER ASSOC.

1301 FILLMORE CENTER

18,027,064

95-0877 FILMORE CENTER ASSOC.

FILLMORE CENTER

26,402,363

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET

OCTOBER 15, 1996

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10/15/96

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

- 1) Hearing, discussion, and possible action involving:

APPLICATION 95-1396

APPLICANT: SAINT FRANCIS HOSPITAL ASSOCIATION

PARCEL ADDRESS: 1199 BUSH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$11,274,400 - APPLICANT'S OPINION: \$3,000,000

TAXABLE YEAR: 95/96

Public Comment

1:30 P.M.

- 2) Hearing, discussion, and possible action involving:

APPLICATION 95-0874

APPLICANT: FILMORE CENTER ASSOC.

PARCEL ADDRESS: 1501 FILLMORE CENTER

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$8,336,157 - APPLICANT'S OPINION: \$5,000,000

TAXABLE YEAR: 95/96

Public Comment

- 3) Hearing, discussion, and possible action involving:

APPLICATION 95-0875

APPLICANT: FILMORE CENTER ASSOC.

PARCEL ADDRESS: FILLMORE CENTER

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$5,063,785 - APPLICANT'S OPINION: \$2,000,000

TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 15, 1996

1:30 P.M. (cont.)

4) Hearing, discussion, and possible action involving:

APPLICATION 95-0876

APPLICANT: FILMORE CENTER ASSOC.

PARCEL ADDRESS: 1301 FILLMORE CENTER

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$18,027,064 - APPLICANT'S OPINION: \$10,000,000

TAXABLE YEAR: 95/96

Public Comment

5) Hearing, discussion, and possible action involving:

APPLICATION 95-0877

APPLICANT: FILMORE CENTER ASSOC.

PARCEL ADDRESS: FILLMORE CENTER

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$26,402,363 - APPLICANT'S OPINION: \$13,000,000

TAXABLE YEAR: 95/96

Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, October 15, 1996 at 9:40:15 a.m.

Present: Peter J. Fatooh, Mark Hagopian, and Robert Reese

Quorum present

Chairperson: Mark Hagopian, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1396	Saint Francis Hospital Associates	Submitted

RECESS

There being no further business, the Board, at the hour of 10:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:50 p.m.

Present: Peter J. Fatooh, Mark Hagopian, and Robert Reese

Quorum present

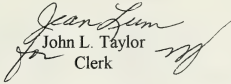
Chairperson: Mark Hagopian, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0874	Filmore Center Associates	Denied (no-show)
95-0875	Filmore Center Associates	Denied (no-show)
95-0876	Filmore Center Associates	Denied (no-show)
95-0877	Filmore Center Associates	Denied (no-show)

RECESS

There being no further business, the Board, at the hour of 2:00 p.m., recessed to reconvene Wednesday , October 16, 1996 at 9:30 a.m.


John L. Taylor
Clerk

The Journal of Proceedings for October 15, 1996 was approved as submitted by Board 1 on October 16, 1996.

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10/16/96

**NOTICE OF HEARING
BOARD ONE
ROOM 430, 875 STEVENSON STREET
OCTOBER 16, 1996**

9:30 A.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0698	EQUITY OFFICE PROPERTIES INC.	1 MARKET ST.	236,000,000
95-0699	EQUITY OFFICE PROPERTIES INC.	75 HOWARD ST.	11,000,000
95-2321	EQUITY OFFICE PROPERTIES, INC.	75 HOWARD ST.	11,000,000
95-2322	EQUITY OFFICE PROPERTIES, INC.	1 MARKET STREET	236,000,000

1:30 P.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0698	EQUITY OFFICE PROPERTIES INC.	1 MARKET ST.	236,000,000
95-0699	EQUITY OFFICE PROPERTIES INC.	75 HOWARD ST.	11,000,000
95-2321	EQUITY OFFICE PROPERTIES, INC.	75 HOWARD ST.	11,000,000
95-2322	EQUITY OFFICE PROPERTIES, INC.	1 MARKET STREET	236,000,000

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 16, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:

APPLICATION 95-0698

APPLICANT: EQUITY OFFICE PROPERTIES INC.

PARCEL ADDRESS: 1 MARKET ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$236,000,000 - APPLICANT'S OPINION: \$206,700,000

TAXABLE YEAR: 95/96

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 95-0699

APPLICANT: EQUITY OFFICE PROPERTIES INC.

PARCEL ADDRESS: 75 HOWARD ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$11,000,000 - APPLICANT'S OPINION: \$7,300,000

TAXABLE YEAR: 95/96

Public Comment

3) Hearing, discussion, and possible action involving:

APPLICATION 95-2321

APPLICANT: EQUITY OFFICE PROPERTIES, INC.

PARCEL ADDRESS: 75 HOWARD ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.

CURRENT ASSESSMENT: \$11,000,000 - APPLICANT'S OPINION: \$7,300,000

TAXABLE YEAR: 94/95

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 16, 1996

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:

APPLICATION 95-2322

APPLICANT: EQUITY OFFICE PROPERTIES, INC.

PARCEL ADDRESS: 1 MARKET STREET

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$236,000,000 - APPLICANT'S OPINION: \$206,700,000

TAXABLE YEAR: 94/95

Public Comment

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11/16/96

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, October 16, 1996 at 9:45 a.m.

DOCUMENTS DEPT.

Present: Peter J. Fatooh, John McGary, and Linda Trevino

DEC 09 1996

Quorum present

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Chairperson: Peter J. Fatooh, Presiding

The Journal of Proceedings for the hearing of October 15, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0698	Equity Office Properties Inc.	Stipulation Approved
95-0699	Equity Office Properties Inc.	Stipulation Approved
95-2321	Equity Office Properties Inc.	Stipulation Approved
95-2322	Equity Office Properties Inc.	Stipulation Approved

RECESS

There being no further business, the Board, at the hour of 10:35 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 2:15 p.m.

Present: Linda Trevino and John McGary

Quorum present

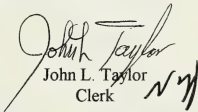
Chairperson: Linda Trevino, Presiding

The Board convened in order to determine which documents submitted as evidence on the following scheduled applications would be considered trade secrets and therefore closed to the public under Rule 313, I, 2, of the Property Taxes Law Guide of California:

<u>No.</u>	<u>Name</u>
95-0698	Equity Office Properties Inc.
95-0699	Equity Office Properties Inc.
95-2321	Equity Office Properties Inc.
95-2322	Equity Office Properties Inc.

RECESS

There being no further business, the Board, at the hour of 3:00 p.m., recessed to reconvene Tuesday, October 22, 1996 at 9:30 a.m.


John L. Taylor
Clerk

The Journal of Proceedings for October 16, 1996 was approved by Board 1 on October 24, 1996 as submitted.

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10/17/96

NOTICE OF HEARING
BOARD ONE
ROOM 430, 875 STEVENSON STREET
OCTOBER 17, 1996

9:30 A.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0698	EQUITY OFFICE PROPERTIES INC.	1 MARKET ST.	236,000,000
95-0699	EQUITY OFFICE PROPERTIES INC.	75 HOWARD ST.	11,000,000
95-2321	EQUITY OFFICE PROPERTIES, INC.	75 HOWARD ST.	11,000,000
95-2322	EQUITY OFFICE PROPERTIES, INC.	1 MARKET STREET	236,000,000

1:30 P.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0698	EQUITY OFFICE PROPERTIES INC.	1 MARKET ST.	236,000,000
95-0699	EQUITY OFFICE PROPERTIES INC.	75 HOWARD ST.	11,000,000
95-2321	EQUITY OFFICE PROPERTIES, INC.	75 HOWARD ST.	11,000,000
95-2322	EQUITY OFFICE PROPERTIES, INC.	1 MARKET STREET	236,000,000

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 17, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:

APPLICATION 95-0698

APPLICANT: EQUITY OFFICE PROPERTIES INC.

PARCEL ADDRESS: 1 MARKET ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$236,000,000 - APPLICANT'S OPINION: \$206,700,000

TAXABLE YEAR: 95/96

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 95-0699

APPLICANT: EQUITY OFFICE PROPERTIES INC.

PARCEL ADDRESS: 75 HOWARD ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$11,000,000 - APPLICANT'S OPINION: \$7,300,000

TAXABLE YEAR: 95/96

Public Comment

3) Hearing, discussion, and possible action involving:

APPLICATION 95-2321

APPLICANT: EQUITY OFFICE PROPERTIES, INC.

PARCEL ADDRESS: 75 HOWARD ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.

CURRENT ASSESSMENT: \$11,000,000 - APPLICANT'S OPINION: \$7,300,000

TAXABLE YEAR: 94/95

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 17, 1996

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:

APPLICATION 95-2322

APPLICANT: EQUITY OFFICE PROPERTIES, INC.

PARCEL ADDRESS: 1 MARKET STREET

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$236,000,000 - APPLICANT'S OPINION: \$206,700,000

TAXABLE YEAR: 94/95

Public Comment

The minutes for this meeting
are not available.

ASSESSMENT
APPEALS BOARD
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#1

10/18/96

NOTICE OF HEARING
BOARD ONE
ROOM 430, 875 STEVENSON STREET
OCTOBER 18, 1996

9:30 A.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0880	JMB GROUP TRUST IV	65 BATTERY ST.	1,648,200
95-0881	JMB GROUP TRUST IV	100 BUSH ST.	39,909,509
95-0964	301 HOWARD ST. ASSOCIATES	301 HOWARD ST.	43,881,061
95-0965	PALADIN USA, INC.	215 FREMONT ST.	11,225,000

1:30 P.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0880	JMB GROUP TRUST IV	65 BATTERY ST.	1,648,200
95-0881	JMB GROUP TRUST IV	100 BUSH ST.	39,909,509
95-0964	301 HOWARD ST. ASSOCIATES	301 HOWARD ST.	43,881,061
95-0965	PALADIN USA, INC.	215 FREMONT ST.	11,225,000

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 18, 1996

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Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:

APPLICATION 95-0880

APPLICANT: JMB GROUP TRUST IV

PARCEL ADDRESS: 65 BATTERY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,648,200 - APPLICANT'S OPINION: \$500,000

TAXABLE YEAR: 95/96

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 95-0881

APPLICANT: JMB GROUP TRUST IV

PARCEL ADDRESS: 100 BUSH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$39,909,509 - APPLICANT'S OPINION: \$18,000,000

TAXABLE YEAR: 95/96

Public Comment

3) Hearing, discussion, and possible action involving:

APPLICATION 95-0964

APPLICANT: 301 HOWARD ST. ASSOCIATES

PARCEL ADDRESS: 301 HOWARD ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.

CURRENT ASSESSMENT: \$43,881,061 - APPLICANT'S OPINION: \$30,000,000

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 18, 1996

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:

APPLICATION 95-0965

APPLICANT: PALADIN USA, INC.

PARCEL ADDRESS: 215 FREMONT ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$11,225,000 - APPLICANT'S OPINION: \$5,000,000

TAXABLE YEAR: 95/96

Public Comment

The minutes for this meeting
are not available.

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A77

#1

10/21/96

NOTICE OF HEARING
BOARD TWO
ROOM 430, 875 STEVENSON STREET
OCTOBER 21, 1996

9:30 A.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
94-2999	SCHLAGE LOCK CO.	2201 BAY SHORE BLVD.	16,364,124

1:30 P.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0527	THOMPSON PROPERTIES	2025 MCKINNON AVE.	2,960,751
95-0536	CHUCK Y. MOCK	2332 TARAVAL ST.	1,100,000
95-0540	YIP S. CHAN	224 ANZA ST.	362,927
95-0542	CHINA TRUST BANK OF CALIFORNIA	601 CLEMENT ST.	1,476,204
95-0544	WOO T. TAM	5232 MISSION ST.	410,755
95-0545	NOBUYUKI MATSUMOTO	815 GRAFTON ST.	245,000
95-0552	595 ARGUELLO APTS.	595 ARGUELLO BLVD.	750,756
95-0554	RUBIN GLICKMAN & ASSOCIATES	1550 BRYANT ST. #644	26,138
95-0559	GREAT WESTERN BANK	2400 IRVING ST.	1,452,997
95-0561	IRENE F. LI	4041 JUDAH ST.	404,635
95-1369	MORRIS ROBINSON	1270 THOMAS AVE.	161,081
95-1370	MORRIS ROBINSON	1266 THOMAS AVE.	161,081
95-1371	MORRIS ROBINSON	1278 THOMAS AVE.	268,467

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**ASSESSMENT
APPEALS BOARD**

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 21, 1996

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Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Hearing, discussion, and possible action involving:

APPLICATION 95-0158

APPLICANT: CARMEN'S TAQUERIA

PARCEL ADDRESS: 110 POWELL ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$78,500 - APPLICANT'S OPINION: \$17,000

TAXABLE YEAR: 94/95

Public Comment

9:30 A.M.

- 2) Hearing, discussion, and possible action involving:

APPLICATION 94-2999

APPLICANT: SCHLAGE LOCK CO.

PARCEL ADDRESS: 2201 BAY SHORE BLVD.

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$16,364,124 - APPLICANT'S OPINION: \$5,450,000

TAXABLE YEAR: 94/95

Public Comment

1:30 P.M.

- 3) Hearing, discussion, and possible action involving:

APPLICATION 95-0156

APPLICANT: CARMEN'S TAQUERIA

PARCEL ADDRESS: 110 POWELL ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$95,000 - APPLICANT'S OPINION: \$17,000

TAXABLE YEAR: 95/96

Public Comment

70

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 21, 1996

1:30 P.M. (cont.)

- 4) Hearing, discussion, and possible action involving:

APPLICATION 95-0157

APPLICANT: CARMEN'S TAQUERIA

PARCEL ADDRESS: 110 POWELL ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$78,500 - APPLICANT'S OPINION: \$17,000

TAXABLE YEAR: 93/94

Public Comment

- 5) Hearing, discussion, and possible action involving:

APPLICATION 95-0232

APPLICANT: ACE MAILING

PARCEL ADDRESS: 2757 16TH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$595,204 - APPLICANT'S OPINION: \$362,000

TAXABLE YEAR: 95/96

Public Comment

- 6) Hearing, discussion, and possible action involving:

APPLICATION 95-0527

APPLICANT: THOMPSON PROPERTIES

PARCEL ADDRESS: 2025 MCKINNON AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$2,960,751 - APPLICANT'S OPINION: \$1,450,000

TAXABLE YEAR: 95/96

Public Comment

- 7) Hearing, discussion, and possible action involving:

APPLICATION 95-0536

APPLICANT: CHUCK Y. MOCK

PARCEL ADDRESS: 2332 TARAVAL ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,100,000 - APPLICANT'S OPINION: \$940,000

TAXABLE YEAR: 95/96

Public Comment

70

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 21, 1996

1:30 P.M. (cont.)

8) Hearing, discussion, and possible action involving:

APPLICATION 95-0540

APPLICANT: YIP S. CHAN

PARCEL ADDRESS: 224 ANZA ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$362,927 - APPLICANT'S OPINION: \$295,902

TAXABLE YEAR: 95/96

Public Comment

9) Hearing, discussion, and possible action involving:

APPLICATION 95-0542

APPLICANT: CHINA TRUST BANK OF CALIFORNIA

PARCEL ADDRESS: 601 CLEMENT ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,476,204 - APPLICANT'S OPINION: \$1,251,394

TAXABLE YEAR: 95/96

Public Comment

10) Hearing, discussion, and possible action involving:

APPLICATION 95-0544

APPLICANT: WOO T. TAM

PARCEL ADDRESS: 5232 MISSION ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$410,755 - APPLICANT'S OPINION: \$315,000

TAXABLE YEAR: 95/96

Public Comment

11) Hearing, discussion, and possible action involving:

APPLICATION 95-0545

APPLICANT: NOBUYUKI MATSUMOTO

PARCEL ADDRESS: 815 GRAFTON ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$252,000 - APPLICANT'S OPINION: \$175,000

TAXABLE YEAR: 95/96

Public Comment

7)

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 21, 1996

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:

APPLICATION 95-0552

APPLICANT: 595 ARGUELLO APTS.

PARCEL ADDRESS: 595 ARGUELLO BLVD.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$750,756 - APPLICANT'S OPINION: \$675,000

TAXABLE YEAR: 95/96

Public Comment

13) Hearing, discussion, and possible action involving:

APPLICATION 95-0554

APPLICANT: RUBIN GLICKMAN & ASSOCIATES

PARCEL ADDRESS: 1550 BRYANT ST. #644

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.

CURRENT ASSESSMENT: \$26,138 - APPLICANT'S OPINION: \$2,000

TAXABLE YEAR: 95/96

Public Comment

14) Hearing, discussion, and possible action involving:

APPLICATION 95-0559

APPLICANT: GREAT WESTERN BANK

PARCEL ADDRESS: 2400 IRVING ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,452,997 - APPLICANT'S OPINION: \$500,000

TAXABLE YEAR: 95/96

Public Comment

15) Hearing, discussion, and possible action involving:

APPLICATION 95-0561

APPLICANT: IRENE F. LI

PARCEL ADDRESS: 4041 JUDAH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$404,635 - APPLICANT'S OPINION: \$260,000

TAXABLE YEAR: 95/96

Public Comment

7)

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 21, 1996

1:30 P.M. (cont.)

- 16) Hearing, discussion, and possible action involving:

APPLICATION 95-1369

APPLICANT: MORRIS ROBINSON

PARCEL ADDRESS: 1270 THOMAS AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$161,081 - APPLICANT'S OPINION: \$50,000

TAXABLE YEAR: 95/96

Public Comment

- 17) Hearing, discussion, and possible action involving:

APPLICATION 95-1370

APPLICANT: MORRIS ROBINSON

PARCEL ADDRESS: 1266 THOMAS AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$161,081 - APPLICANT'S OPINION: \$50,000

TAXABLE YEAR: 95/96

Public Comment

- 18) Hearing, discussion, and possible action involving:

APPLICATION 95-1371

APPLICANT: MORRIS ROBINSON

PARCEL ADDRESS: 1278 THOMAS AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$268,467 - APPLICANT'S OPINION: \$150,000

TAXABLE YEAR: 95/96

Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

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In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, October 21, 1996 at 1:30 p.m.

Present: Ronald Chun, Lawrence Lee, and Hayes Miles

Quorum present

Chairperson: Ronald Chun, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

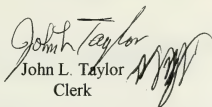
<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0536	Chuck Y. Mock	A. V. Lowered (Assessor)
95-0540	Yip S. Chan	A. V. Lowered (Assessor)
95-0544	Woo T. Tam	A. V. Lowered (Assessor)
95-0561	Irene F. Li	A. V. Lowered (Assessor)
95-1369	Morris Robinson	A. V. Lowered (Board)
95-1370	Morris Robinson	A. V. Lowered (Board)
95-1371	Morris Robinson	A. V. Lowered (Board)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-2999	Schlage Lock Co.	Denied (withdrawn)
95-0156	Carmen's Taqueria	Denied (no-show)
95-0157	Carmen's Taqueria	Denied (no-show)
95-0158	Carmen's Taqueria	Denied (no-show)
95-0232	Ace Mailing	Postponed
95-0527	Thompson Properties	Denied (withdrawn)
95-0542	China Trust Bank of California	Continued
95-0545	Nobuyuki Matsumoto	Denied (withdrawn)
95-0552	595 Arguello Apts.	Postponed
95-0554	Rubin Glickman and Associates	Denied (no-show)
95-0559	Great Western Bank	Denied (no-show)

RECESS

There being no further business, the Board, at the hour of 3:30 p.m., recessed to reconvene Monday October 28, 1996 at 9:30 a.m.


John L. Taylor
Clerk

The Journal of Proceedings for October 21, 1996 was approved by Board 2 on October 28, 1996 as submitted.

**ASSESSMENT
APPEALS BOARD**

Phone (415) 554-6778
FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET**

OCTOBER 22, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:

APPLICATION 94-1523

APPLICANT: 555 CALIFORNIA STREET PARTNERS

PARCEL ADDRESS: 555 CALIFORNIA ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$72,795,194 - APPLICANT'S OPINION: \$56,481,819

TAXABLE YEAR: 94/95

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 94-1524

APPLICANT: 555 CALIFORNIA STREET PARTNERS

PARCEL ADDRESS: 555 CALIFORNIA ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$595,135,430 - APPLICANT'S OPINION: \$461,700,003

TAXABLE YEAR: 94/95

Public Comment

3) Hearing, discussion, and possible action involving:

APPLICATION 94-1525

APPLICANT: 555 CALIFORNIA STREET PARTNERS

PARCEL ADDRESS: 315 MONTGOMERY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$58,582,963 - APPLICANT'S OPINION: \$45,454,543

TAXABLE YEAR: 94/95

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 22, 1996

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:

APPLICATION 94-1526

APPLICANT: 555 CALIFORNIA STREET PARTNERS

PARCEL ADDRESS: 345 MONTGOMERY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$46,866,370 - APPLICANT'S OPINION: \$36,363,635

TAXABLE YEAR: 94/95

Public Comment

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OCT 11 1996

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, October 22, 1996 at 9:45 a.m.

DOCUMENTS DEPT.

Present: Alec Lambie, Hayes Miles, and Robert Reese

DEC 09 1996

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Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-1523	555 California Street Partners	Continued to P.M.
94-1524	555 California Street Partners	Continued to P.M.
94-1525	555 California Street Partners	Continued to P.M.
94-1526	555 California Street Partners	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Alec Lambie, Hayes Miles, and Robert Reese

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

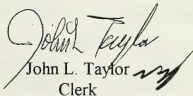
<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-1523	555 California Street Partner	Stipulation Approved
94-1524	555 California Street Partner	Stipulation Approved
94-1525	555 California Street Partner	Stipulation Approved
94-1526	555 California Street Partner	Stipulation Approved

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0974	Howell Investment Inc.	Postponed

RECESS

There being no further business, the Board, at the hour of 4:30 p.m., recessed to reconvene Thursday, October 24, 1996 at 9:30 a.m.


John L. Taylor
Clerk

The Journal of Proceedings for October 22, 1996 was approved by Board 1 on October 24, 1996 as submitted.

ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778

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Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET

OCTOBER 23, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:

APPLICATION 94-1523

APPLICANT: 555 CALIFORNIA STREET PARTNERS

PARCEL ADDRESS: 555 CALIFORNIA ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$72,795,194 - APPLICANT'S OPINION: \$56,481,819

TAXABLE YEAR: 94/95

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 94-1524

APPLICANT: 555 CALIFORNIA STREET PARTNERS

PARCEL ADDRESS: 555 CALIFORNIA ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$595,135,430 - APPLICANT'S OPINION: \$461,700,003

TAXABLE YEAR: 94/95

Public Comment

3) Hearing, discussion, and possible action involving:

APPLICATION 94-1525

APPLICANT: 555 CALIFORNIA STREET PARTNERS

PARCEL ADDRESS: 315 MONTGOMERY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$58,582,963 - APPLICANT'S OPINION: \$45,454,543

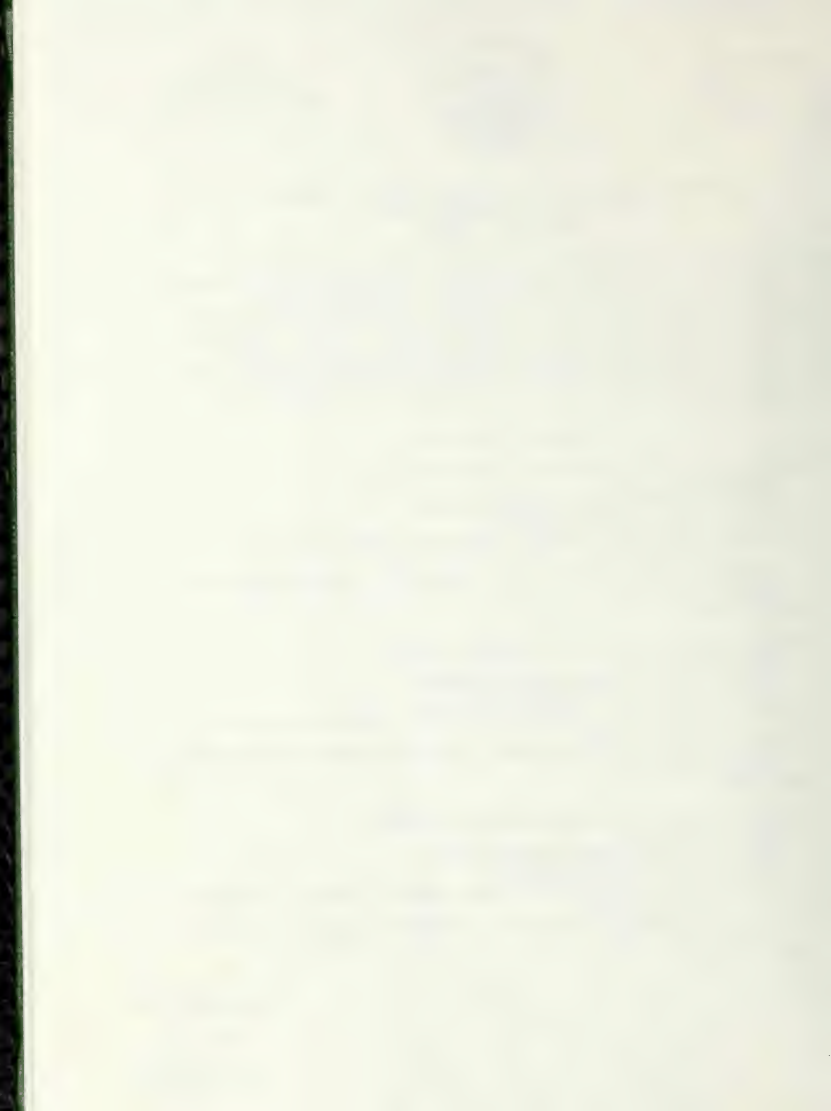
TAXABLE YEAR: 94/95

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 23, 1996

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:

APPLICATION 94-1526

APPLICANT: 555 CALIFORNIA STREET PARTNERS

PARCEL ADDRESS: 345 MONTGOMERY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$46,866,370 - APPLICANT'S OPINION: \$36,363,635

TAXABLE YEAR: 94/95

Public Comment

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The minutes for this meeting
are not available.

**ASSESSMENT
APPEALS BOARD**

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10/24/96



Suite #400
875 Stevenson Street
San Francisco, CA 94103

**NOTICE OF HEARING
BOARD ONE
ROOM 430, 875 STEVENSON STREET
OCTOBER 24, 1996**

9:30 A.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-1833	TUNTEX PROPERTIES	292 SUNNYDALE AVE.	498,278
95-1834	TUNTEX PROPERTIES	222 TUNNEL AVE.	1,116,832
95-1835	TUNTEX PROPERTIES	289 SUNNYDALE AVE.	103,091

10:00 A.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0900	MARK HOPKINS INTER-CONTINENTAL	1 NOB HILL	61,384,104

1:30 P.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0900	MARK HOPKINS INTER-CONTINENTAL	1 NOB HILL	61,384,104

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 24, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:

APPLICATION 95-0900

APPLICANT: MARK HOPKINS INTER-CONTINENTAL

PARCEL ADDRESS: 1 NOB HILL

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$61,384,104 - APPLICANT'S OPINION: \$40,000,000

TAXABLE YEAR: 95/96

Public Comment

9:30 A.M.

2) Hearing, discussion, and possible action involving:

APPLICATION 95-1833

APPLICANT: TUNTEX PROPERTIES

PARCEL ADDRESS: 292 SUNNYDALE AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$498,278 - APPLICANT'S OPINION: \$270,000

TAXABLE YEAR: 95/96

Public Comment

3) Hearing, discussion, and possible action involving:

APPLICATION 95-1834

APPLICANT: TUNTEX PROPERTIES

PARCEL ADDRESS: 222 TUNNEL AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,116,832 - APPLICANT'S OPINION: \$23,000

TAXABLE YEAR: 95/96

Public Comment

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OCT 11 1996

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 24, 1996

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:

APPLICATION 95-1835

APPLICANT: TUNTEX PROPERTIES

PARCEL ADDRESS: 289 SUNNYDALE AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$103,091 - APPLICANT'S OPINION: \$25,000

TAXABLE YEAR: 95/96

Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, October 24, 1996 at 9:40 a.m.

Present: Peter J. Fatooh, Mark Hagopian, and Alec Lambie

Quorum present

Chairperson: Mark Hagopian, Presiding

The Journal of Proceedings for the hearing of October 16, 1996 and October 22, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-1475	Portman Bay West Apparel	Continued to P.M.
95-1402	Portman Bay West Apparel	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene at 5:00 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 5:00 p.m.

Present: Peter J. Fatooh, Mark Hagopian and Alec Lambie

Quorum present

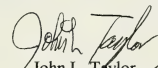
Chairperson: Mark Hagopian, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-1475	Portman Bay West Apparel	Submitted
95-1402	Portman Bay West Apparel	Submitted

RECESS

There being no further business, the Board, at the hour of 6:45 p.m., recessed to reconvene Friday October 25, 1996 at 9:30 a.m.


John L. Taylor
Clerk 

The Journal of Proceedings for October 24, 1996 was approved by Board 1 on October 25, 1996 as submitted.

ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778

FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

SF

A77

#1

10/25/96

NOTICE OF HEARING
BOARD ONE
ROOM 430, 875 STEVENSON STREET
OCTOBER 25, 1996

9:30 A.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0966	PALADIN USA INC.	195 BEAL ST.	256,635
95-0969	KHC INVESTMENT COMPANY II	437 GRANT AVE.	7,060,740
95-0974	HOWELL INVESTMENTS INC.	633 HOWARD ST.	1,173,125
95-0985	RALPH BERNSTEIN	416 GREEN ST.	843,313
95-1005	HSIN-MEOW LAI	2410 CALIFORNIA ST.	1,606,847

1:30 P.M.

<u>Ap. No.</u>	<u>Name</u>	<u>Address</u>	<u>Current Roll Assessment</u>
95-0886	THE EQUITABLE LIFE ASSURANCE SOC	201 SPEAR ST.	34,020,746

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Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET

OCTOBER 25, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:

APPLICATION 95-0966

APPLICANT: PALADIN USA INC.

PARCEL ADDRESS: 195 BEAL ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$256,635 - APPLICANT'S OPINION: \$50,000

TAXABLE YEAR: 95/96

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 95-0969

APPLICANT: KHC INVESTMENT COMPANY II

PARCEL ADDRESS: 437 GRANT AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$7,060,740 - APPLICANT'S OPINION: \$3,375,001

TAXABLE YEAR: 95/96

Public Comment

3) Hearing, discussion, and possible action involving:

APPLICATION 95-0974

APPLICANT: HOWELL INVESTMENTS INC.

PARCEL ADDRESS: 633 HOWARD ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,173,125 - APPLICANT'S OPINION: \$760,000

TAXABLE YEAR: 95/96

Public Comment

DOCUMENTS DEPT

OCT 11 1996

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 25, 1996

9:30 A.M. (cont.)

- 4) Hearing, discussion, and possible action involving:

APPLICATION 95-0985

APPLICANT: RALPH BERNSTEIN

PARCEL ADDRESS: 416 GREEN ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$843,313 - APPLICANT'S OPINION: \$680,000

TAXABLE YEAR: 95/96

Public Comment

- 5) Hearing, discussion, and possible action involving:

APPLICATION 95-1005

APPLICANT: HSIN-MEOW LAI

PARCEL ADDRESS: 2410 CALIFORNIA ST.

TOPIC: NO REASSESSABLE EVENT: No change in ownership or new
construction.

CURRENT ASSESSMENT: \$1,606,847 - APPLICANT'S OPINION: \$900,000

TAXABLE YEAR: 95/96

Public Comment

1:30 P.M.

- 6) Hearing, discussion, and possible action involving:

APPLICATION 95-0886

APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.

PARCEL ADDRESS: 201 SPEAR ST. Y OF THE U.S.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$34,020,746 - APPLICANT'S OPINION: \$27,000,000

TAXABLE YEAR: 95/96

Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, October 25, 1996 at 9:45 a.m.

Present: Peter J. Fatooh and John McGary

Quorum present

Chairperson: Peter J. Fatooh, Presiding

The Journal of Proceedings for the hearing of October 24, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

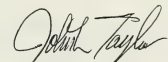
<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0969	KHC Investment Company II	A.V. Lowered (Assessor)
95-0974	Howell Investments Inc.	Stipulation Approved

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0966	Paladin USA Inc.	Postponed
95-0985	Ralph Bernstein	Denied (no-show)
95-1005	Hsin-Meow Lai	Postponed
95-0886	The Equitable Life Assurance	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene to reconvene Tuesday, October 29, 1996 at 9:30 a.m.


John L. Taylor
Clerk 

The Journal of Proceedings for October 25, 1996 was approved as submitted by Board 1 on October 29, 1996 as submitted.

ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778

FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 28, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

- 1) Hearing, discussion, and possible action involving:

APPLICATION 95-0557

APPLICANT: WAREHOUSE PROPERTIES

PARCEL ADDRESS: 220 FLORIDA ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$5,569,680 - APPLICANT'S OPINION: \$5,250,000

TAXABLE YEAR: 95/96

Public Comment

- 2) Hearing, discussion, and possible action involving:

APPLICATION 95-0567

APPLICANT: LEVON FILIAN

PARCEL ADDRESS: 1220 HAYES ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$652,138 - APPLICANT'S OPINION: \$525,000

TAXABLE YEAR: 95/96

Public Comment

- 3) Hearing, discussion, and possible action involving:

APPLICATION 95-0572

APPLICANT: DONALD S. PIOMBO

PARCEL ADDRESS: 3046 JACKSON ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,159,447 - APPLICANT'S OPINION: \$975,000

TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 28, 1996

9:30 A.M. (cont.)

- 4) Hearing, discussion, and possible action involving:

APPLICATION 95-0574

APPLICANT: VINOD S. KRIPALANI

PARCEL ADDRESS: 15 CRESTA VISTA DR.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$415,000 - APPLICANT'S OPINION: \$385,000

TAXABLE YEAR: 95/96

Public Comment

- 5) Hearing, discussion, and possible action involving:

APPLICATION 95-0577

APPLICANT: PIER 1 IMPORTS #286

PARCEL ADDRESS: 3535 GEARY BLVD.

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.

CURRENT ASSESSMENT: \$646,533 - APPLICANT'S OPINION: \$85,393

TAXABLE YEAR: 95/96

Public Comment

- 6) Hearing, discussion, and possible action involving:

APPLICATION 95-0581

APPLICANT: LEONA TARANTINO

PARCEL ADDRESS: 2800 FILBERT ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.

CURRENT ASSESSMENT: \$1,235,100 - APPLICANT'S OPINION: \$1,100,000

TAXABLE YEAR: 94/95

Public Comment

- 7) Hearing, discussion, and possible action involving:

APPLICATION 95-0583

APPLICANT: GREAT WESTERN BANK

PARCEL ADDRESS: 5600 GEARY BLVD.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,743,598 - APPLICANT'S OPINION: \$620,000

TAXABLE YEAR: 95/96

Public Comment

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(7)

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 28, 1996

9:30 A.M. (cont.)

- 8) Hearing, discussion, and possible action involving:

APPLICATION 95-1017

APPLICANT: FRED HERMES

PARCEL ADDRESS: 95 MIDCREST WAY

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$225,000 - APPLICANT'S OPINION: \$190,000

TAXABLE YEAR: 95/96

Public Comment

- 9) Hearing, discussion, and possible action involving:

APPLICATION 95-1074

APPLICANT: IRENE KHO

PARCEL ADDRESS: 3017 GEARY BLVD.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$692,701 - APPLICANT'S OPINION: \$330,000

TAXABLE YEAR: 95/96

Public Comment

1:30 P.M.

- 10) Hearing, discussion, and possible action involving:

APPLICATION 95-0602

APPLICANT: DAVID RAYNAL

PARCEL ADDRESS: 1501 LINCOLN WAY

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$2,539,356 - APPLICANT'S OPINION: \$500,000

TAXABLE YEAR: 95/96

Public Comment

- 11) Hearing, discussion, and possible action involving:

APPLICATION 95-0603

APPLICANT: 2079-2099 MARKET ST. PARTNERS

PARCEL ADDRESS: 2099 MARKET ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,900,717 - APPLICANT'S OPINION: \$1,100,000

TAXABLE YEAR: 95/96

Public Comment

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7
AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 28, 1996

1:30 P.M. (cont.)

- 12) Hearing, discussion, and possible action involving:

APPLICATION 95-0608

APPLICANT: BAYER, AUGUST & KEATING

PARCEL ADDRESS: 425 CALIFORNIA ST., STE. 180

TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.

CURRENT ASSESSMENT: \$6,426 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 95/96

Public Comment

- 13) Hearing, discussion, and possible action involving:

APPLICATION 95-0655

APPLICANT: HELLER MANUS ARCHITECTS

PARCEL ADDRESS: 221 MAIN ST. STE. 940

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.

CURRENT ASSESSMENT: \$216,599 - APPLICANT'S OPINION: \$15,900

TAXABLE YEAR: 95/96

Public Comment

- 14) Hearing, discussion, and possible action involving:

APPLICATION 95-0677

APPLICANT: IMPERIAL ACCESSORIES

PARCEL ADDRESS: 1028 STOCKTON ST.

TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.

CURRENT ASSESSMENT: \$20,050 - APPLICANT'S OPINION: \$4,500

TAXABLE YEAR: 95/96

Public Comment

- 15) Hearing, discussion, and possible action involving:

APPLICATION 95-0678

APPLICANT: LINDA MILANI

PARCEL ADDRESS: 714 ASHBURY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$695,000 - APPLICANT'S OPINION: \$431,427

TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 28, 1996

1:30 P.M. (cont.)

- 16) Hearing, discussion, and possible action involving:

APPLICATION 95-0690

APPLICANT: GRAHAM & JAMES

PARCEL ADDRESS: 1 MARITIME PLAZA STE. 300

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$3,955,402 - APPLICANT'S OPINION: \$1,000,500

TAXABLE YEAR: 95/96

Public Comment

- 17) Hearing, discussion, and possible action involving:

APPLICATION 95-0691

APPLICANT: FIRST NATIONWIDE BANK

PARCEL ADDRESS: 4455 GEARY BLVD.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,044,202 - APPLICANT'S OPINION: \$530,000

TAXABLE YEAR: 95/96

Public Comment

- 18) Hearing, discussion, and possible action involving:

APPLICATION 95-0705

APPLICANT: DAVID H. RAYNAL

PARCEL ADDRESS: 646 CORBETT AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$2,848,457 - APPLICANT'S OPINION: \$1,600,000

TAXABLE YEAR: 95/96

Public Comment

- 19) Hearing, discussion, and possible action involving:

APPLICATION 95-0736

APPLICANT: MELVIN H. KWONG

PARCEL ADDRESS: 236 WILLARD ST. NORTH

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$376,065 - APPLICANT'S OPINION: \$330,000

TAXABLE YEAR: 95/96

Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APEALS BOARD

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In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, October 28, 1996 at 9:30 a.m.

Present: Irma Ramirez-Tom, Lawrence Lee and John McGary

Quorum present

Chairperson: Irma Ramirez-Tom, Presiding

The Journal of Proceedings for the hearing of October 21, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0567	Levon Filian	A. V. Lowered (Board)
95-0581	Leona Tarantino	A. V. Lowered (Assessor)
95-1017	Fred Hermes	A. V. Lowered (Assessor)
95-1074	Irene Kho	A. V. Lowered (Board)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0557	Warehouse Properties	Denied (withdrawn)
95-0572	Donald S. Piombo	Denied (withdrawn)
95-0574	Vinod S. Dripalani	Denied (no-show)
95-0577	Pier 1 Imports #286	Denied (no-show)
95-0583	Great Western Bank	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 11:15 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Irma Ramirez-Tom, Lawrence Lee, and John McGary

Quorum present

Chairperson: Irma Ramirez-Tom, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
*95-0655	Heller Manus Architects	A. V. Lowered (Board)
95-0677	Imperial Accessories	A. V. Lowered (Board)
95-0736	Melvin H. Kwong	A. V. Lowered (Board)

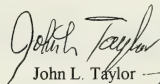
*There being no representative from the Assessor's for these appeals application the Assessment Appeals Board accepted the applicants opinion of value.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0602	David Raynal	Denied (withdrawn)
95-0603	2079-2099 Market St. Partners	Denied (withdrawn)
95-0608	Bayer, August and Keating	Denied (no-show)
95-0678	Linda Milani	Denied (no-show)
95-0690	Graham and James	Denied (withdrawn)
95-0691	First Nationwide Bank	Denied (withdrawn)
95-0705	David H. Raynal	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 2:30 p.m., recessed to reconvene Monday, November 4, 1996 at 9:30 a.m.


John L. Taylor
Clerk 

The Journal of Proceedings for October 28, 1996 was approved by Board 2 on November 4, 1996 as submitted.

**ASSESSMENT
APPEALS BOARD**

Phone (415) 554-6778

FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET**

OCTOBER 29, 1996

0/29/96
Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:

APPLICATION 94-2933

APPLICANT: EQUITABLE LIFE ASSURANCE

PARCEL ADDRESS: 20202 BUSH ST

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$58,065,349 - APPLICANT'S OPINION: \$47,000,000

TAXABLE YEAR: 94/95

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 94-2934

APPLICANT: EQUITABLE LIFE ASSURANCE

PARCEL ADDRESS: 20202 BUSH ST

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$7,317,123 - APPLICANT'S OPINION: \$3,000,000

TAXABLE YEAR: 94/95

Public Comment

3) Hearing, discussion, and possible action involving:

APPLICATION 94-3338

APPLICANT: EQUITABLE LIFE ASSURANCE

PARCEL ADDRESS: 1 BUSH STREET

TOPIC: NO REASSESSABLE EVENT: No change in ownership or new
construction.

CURRENT ASSESSMENT: \$105,925 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 91/92

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 29, 1996

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:

APPLICATION 94-3339

APPLICANT: EQUITABLE LIFE INSURANCE

PARCEL ADDRESS: 1 BUSH ST.

TOPIC: NO REASSESSABLE EVENT: No change in ownership or new
construction.

CURRENT ASSESSMENT: \$29,763 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 92/93

Public Comment

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, October 29, 1996 at 9:30 a.m.

Present: Peter J. Fatooh, John McGary, and Alec Lambie

Quorum present

Chairperson: Peter J. Fatooh, Presiding

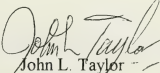
The Journal of Proceedings for the hearing of October 25, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-2933	Equitable Life Assurance	Postponed
94-2934	Equitable Life Assurance	Postponed
94-3338	Equitable Life Assurance	Postponed
94-3339	Equitable Life Assurance	Postponed

RECESS

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene Thursday, October 31, 1996 at 9:30 a.m.


John L. Taylor
Clerk

The Journal of Proceedings for October 29, 1996 was approved by Board 1 on October 31, 1996 as submitted.

ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778

FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET

OCTOBER 30, 1996

10/30/96

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:

APPLICATION 94-2933

APPLICANT: EQUITABLE LIFE ASSURANCE

PARCEL ADDRESS: 20202 BUSH ST

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$58,065,349 - APPLICANT'S OPINION: \$47,000,000

TAXABLE YEAR: 94/95

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 94-2934

APPLICANT: EQUITABLE LIFE ASSURANCE

PARCEL ADDRESS: 20202 BUSH ST

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$7,317,123 - APPLICANT'S OPINION: \$3,000,000

TAXABLE YEAR: 94/95

Public Comment

3) Hearing, discussion, and possible action involving:

APPLICATION 94-3338

APPLICANT: EQUITABLE LIFE ASSURANCE

PARCEL ADDRESS: 1 BUSH STREET

TOPIC: NO REASSESSABLE EVENT: No change in ownership or new
construction.

CURRENT ASSESSMENT: \$105,925 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 91/92

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 30, 1996

9:30 A.M. (ALL DAY cont.)

- 4) Hearing, discussion, and possible action involving:

APPLICATION 94-3339

APPLICANT: EQUITABLE LIFE INSURANCE

PARCEL ADDRESS: 1 BUSH ST.

TOPIC: NO REASSESSABLE EVENT: No change in ownership or new
construction.

CURRENT ASSESSMENT: \$29,763 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 92/93

Public Comment

The minutes for this meeting
are not available.

**ASSESSMENT
APPEALS BOARD**

Phone (415) 554-6778

FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET**

OCTOBER 31, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:

APPLICATION 94-1446

APPLICANT: PASQUINELLI/HONIG FAMILY TRUST

PARCEL ADDRESS: 1528 FILLMORE ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$624,240 - APPLICANT'S OPINION: \$350,000

TAXABLE YEAR: 94/95

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 95-0161

APPLICANT: KEN W. FUNG

PARCEL ADDRESS: 715 BROADWAY

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.

CURRENT ASSESSMENT: \$2,800,000 - APPLICANT'S OPINION: \$2,200,000

TAXABLE YEAR: 93/94

Public Comment

3) Hearing, discussion, and possible action involving:

APPLICATION 95-1010

APPLICANT: WALTER W. FONG

PARCEL ADDRESS: 346 9TH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,577,313 - APPLICANT'S OPINION: \$1,297,100

TAXABLE YEAR: 95/96

Public Comment

AMENDED

OCT 16 1996

DOCUMENTS DEPT.

OCT 21 1996

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 31, 1996

9:30 A.M. (cont.)

- 4) Hearing, discussion, and possible action involving:

APPLICATION 95-1011

APPLICANT: PATRICK H. HALLFORD

PARCEL ADDRESS: 1270 PINE ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,228,633 - APPLICANT'S OPINION: \$850,000

TAXABLE YEAR: 95/96

Public Comment

- 5) Hearing, discussion, and possible action involving:

APPLICATION 95-1012

APPLICANT: PATRICK H. HALLFORD

PARCEL ADDRESS: 1372 PINE ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,661,577 - APPLICANT'S OPINION: \$1,000,000

TAXABLE YEAR: 95/96

Public Comment

- 6) Hearing, discussion, and possible action involving:

APPLICATION 95-1013

APPLICANT: PATRICK LEUNG

PARCEL ADDRESS: 900 KEARNY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$8,901,400 - APPLICANT'S OPINION: \$4,500,000

TAXABLE YEAR: 95/96

Public Comment

- 7) Hearing, discussion, and possible action involving:

APPLICATION 95-1016

APPLICANT: DER COMPANY

PARCEL ADDRESS: 901 KEARNY ST.

TOPIC: EXEMPTION ALLOCATION: Assessor's allocation of exempt value is incorrect.

CURRENT ASSESSMENT: \$964,591 - APPLICANT'S OPINION: \$365,051

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 31, 1996

1:30 P.M.

8) Hearing, discussion, and possible action involving:

APPLICATION 94-1440

APPLICANT: RENAISSANCE HOTEL ASSOCIATES

PARCEL ADDRESS: 55 CYRIL MAGNIN

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$121,582,840 - APPLICANT'S OPINION: \$100,000,000

TAXABLE YEAR: 94/95

Public Comment

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

DEC 09 1996

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In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, October 31, 1996 at 9:35 a.m.

Present: Peter J. Fatooh, Lawrence Lee, and Hayes Miles

Quorum present

Chairperson: Peter J. Fatooh, Presiding

The Journal of Proceedings for the hearing of October 29, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1010	Walter W. Fong	A. V. Lowered (Board)
95-1013	Patrick Leung	A. V. Lowered (Assessor)
95-1016	DER Company	Continued (to Nov. 8, 1996)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-1446	Pasquinelli/Honig Family Trust	Postponed
95-0161	Ken W. Fung	Denied (no-show)
95-1011	Patrick H. Hallford	Denied (no-show)
95-1012	Patrick H. Hallford	Denied (no-show)

RECESS

There being no further business, the Board, at the hour of 11:15~~0~~ a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Peter J. Fatooh, Alec Lambie, and Mark Hagopian

Quorum present

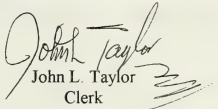
Chairperson: Mark Hagopian, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-1440	Renaissance Hotel Associates	Continued (to Dec 2, 1996)

RECESS

There being no further business, the Board, at the hour of 4:15 p.m., recessed to reconvene Friday November 1, 1996 at 9:30 a.m.


John L. Taylor
Clerk

The Journal Proceedings for October 31, 1996 was approved by Board 1 on November 5, 1996 as submitted.

ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778

FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 1, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

- 1) Hearing, discussion, and possible action involving:

APPLICATION 95-0990

APPLICANT: FW-BAY LIMITED PARTNERSHIP

PARCEL ADDRESS: 555 NORTH POINT ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$39,000,000 - APPLICANT'S OPINION: \$21,000,000

TAXABLE YEAR: 95/96

Public Comment

1:30 P.M.

- 2) Hearing, discussion, and possible action involving:

APPLICATION 95-1031

APPLICANT: GANNETT SHELTER POSTERS OF SAN FRANCISCO

PARCEL ADDRESS: VARIOUS BUS SHELTERS CISCO

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$4,231,194 - APPLICANT'S OPINION: \$752,000

TAXABLE YEAR: 95/96

Public Comment

- 3) Hearing, discussion, and possible action involving:

APPLICATION 95-1042

APPLICANT: NVI INVESTMENTS

PARCEL ADDRESS: 2060 LEAVENWORTH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$838,397 - APPLICANT'S OPINION: \$100,000

TAXABLE YEAR: 95/96

Public Comment

DOCUMENTS DEPT

OCT 21 1996

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7)

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 1, 1996

1:30 P.M. (cont.)

- 4) Hearing, discussion, and possible action involving:

APPLICATION 95-1044

APPLICANT: WILFRED S. WONG

PARCEL ADDRESS: 1430 FRANCISCO ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,240,959 - APPLICANT'S OPINION: \$900,000

TAXABLE YEAR: 95/96

Public Comment

- 5) Hearing, discussion, and possible action involving:

APPLICATION 95-1045

APPLICANT: MICHELLE L. SHEAR

PARCEL ADDRESS: 1144 LARKIN ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$531,993 - APPLICANT'S OPINION: \$450,000

TAXABLE YEAR: 95/96

Public Comment

- 6) Hearing, discussion, and possible action involving:

APPLICATION 95-1046

APPLICANT: HARLEY E. SCHEAR

PARCEL ADDRESS: 2053 SUTTER ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,270,243 - APPLICANT'S OPINION: \$800,000

TAXABLE YEAR: 95/96

Public Comment

- 7) Hearing, discussion, and possible action involving:

APPLICATION 95-1048

APPLICANT: WILLIAM K. BENTON

PARCEL ADDRESS: 1080 BUSH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$2,742,247 - APPLICANT'S OPINION: \$1,500,000

TAXABLE YEAR: 95/96

Public Comment

71

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 1, 1996

1:30 P.M. (cont.)

8) Hearing, discussion, and possible action involving:

APPLICATION 95-1050

APPLICANT: GOUGH-PINE ASSOCIATES

PARCEL ADDRESS: 101 GOUGH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,306,307 - APPLICANT'S OPINION: \$800,000

TAXABLE YEAR: 95/96

Public Comment

9) Hearing, discussion, and possible action involving:

APPLICATION 95-1052

APPLICANT: HARUO KURATA

PARCEL ADDRESS: 571 HOWARD ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$473,768 - APPLICANT'S OPINION: \$200,000

TAXABLE YEAR: 95/96

Public Comment

10) Hearing, discussion, and possible action involving:

APPLICATION 95-1053

APPLICANT: GIOACCHINO CARDINALE

PARCEL ADDRESS: 2227 FILBERT ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,423,993 - APPLICANT'S OPINION: \$900,000

TAXABLE YEAR: 95/96

Public Comment

DEC 09 1996

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, November 1, 1996 at 9:30 a.m.

Present: Peter J. Fatooh, Fiona Ma, and Hayes Miles

Quorum present

Chairperson: Peter J. Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

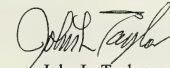
<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1052	Haruo Kurata	Stipulation Approved

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0990	FW-Bay Limited Partnership	Denied (withdrawn)
95-1031	Gannett Shelter Posters of SA	Postponed
95-1042	NVI Investments	Postponed
95-1044	Wilfred Wong	Postponed
95-1045	Michelle L. Shear	Postponed
95-1046	Harley E. Schear	Postponed
95-1048	William K. Benton	Postponed
95-1050	Gough-Pine Associates	Postponed
95-1053	Gioacchino Cardinale	Postponed

RECESS

There being no further business, the Board, at the hour of 10:00 a.m., recessed to reconvene Tuesday, November 5, 1996 at 9:30 a.m.


John L. Taylor
Clerk

The Journal of Proceeds for November 1, 1996 was approved by Board 1 on November 5, 1996 as submitted.

ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778

FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET

NOVEMBER 4, 1996

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#1
11/4/96

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:

APPLICATION 95-0649

APPLICANT: MICHELE A. HARRAH

PARCEL ADDRESS: 117 DOWNEY ST.

TOPIC: EXEMPTION ALLOCATION: Assessor's allocation of exempt value is incorrect.

CURRENT ASSESSMENT: \$373,116 - APPLICANT'S OPINION: \$149,193

TAXABLE YEAR: 94/95

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 95-0742

APPLICANT: MAXINE E DUPORE FAMILY TRUST

PARCEL ADDRESS: 27202 SAN MARCOS AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$219,069 - APPLICANT'S OPINION: \$41,000

TAXABLE YEAR: 95/96

Public Comment

3) Hearing, discussion, and possible action involving:

APPLICATION 95-0764

APPLICANT: DANIEL AGUILAR

PARCEL ADDRESS: 3433 20TH ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.

CURRENT ASSESSMENT: \$615,149 - APPLICANT'S OPINION: \$500,000

TAXABLE YEAR: 95/96

Public Comment

DOCUMENTS DEPT.

OCT 21 1996

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 4, 1996

9:30 A.M. (cont.)

- 4) Hearing, discussion, and possible action involving:

APPLICATION 95-0768

APPLICANT: JEFFREY CHUNG

PARCEL ADDRESS: 1422 WALLER ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$882,995 - APPLICANT'S OPINION: \$785,359

TAXABLE YEAR: 95/96

Public Comment

- 5) Hearing, discussion, and possible action involving:

APPLICATION 95-0769

APPLICANT: THELEN, MARRIN, JOHNSON & BRIDGES

PARCEL ADDRESS: 2 EMBARCADERO CTR. #2200

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.

CURRENT ASSESSMENT: \$5,481,590 - APPLICANT'S OPINION: \$1,500,100

TAXABLE YEAR: 95/96

Public Comment

- 6) Hearing, discussion, and possible action involving:

APPLICATION 95-0774

APPLICANT: SAM TECHNOLOGY, INC.

PARCEL ADDRESS: 101 SPEAR ST. STE. 203

TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.

CURRENT ASSESSMENT: \$138,587 - APPLICANT'S OPINION: \$82,567

TAXABLE YEAR: 95/96

Public Comment

- 7) Hearing, discussion, and possible action involving:

APPLICATION 95-0804

APPLICANT: MAKES ROZETTI

PARCEL ADDRESS: 21 CASTENADA ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.

CURRENT ASSESSMENT: \$214,774 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 4, 1996

9:30 A.M. (cont.)

- 8) Hearing, discussion, and possible action involving:

APPLICATION 95-0838

APPLICANT: KPMG PEAT MARWICK

PARCEL ADDRESS: 3 EMBARCADERO CTR.

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$10,827,630 - APPLICANT'S OPINION: \$5,000,000

TAXABLE YEAR: 95/96

Public Comment

- 9) Hearing, discussion, and possible action involving:

APPLICATION 95-0866

APPLICANT: FREDERICK TSE

PARCEL ADDRESS: 1251 30TH AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$266,467 - APPLICANT'S OPINION: \$250,000

TAXABLE YEAR: 95/96

Public Comment

- 10) Hearing, discussion, and possible action involving:

APPLICATION 95-0868

APPLICANT: CAFFE FOCACCIA

PARCEL ADDRESS: 55 2ND ST.

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$42,614 - APPLICANT'S OPINION: \$25,000

TAXABLE YEAR: 95/96

Public Comment

1:30 P.M.

- 11) Hearing, discussion, and possible action involving:

APPLICATION 95-0896

APPLICANT: SHARON W. CHEUNG

PARCEL ADDRESS: 333 9TH AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$707,753 - APPLICANT'S OPINION: \$630,200

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 4, 1996

1:30 P.M. (cont.)

- 12) Hearing, discussion, and possible action involving:

APPLICATION 95-0899

APPLICANT: STANLEY DINTCHO, DDS INC.

PARCEL ADDRESS: 2250 UNION ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$63,540 - APPLICANT'S OPINION: \$20,540

TAXABLE YEAR: 95/96

Public Comment

- 13) Hearing, discussion, and possible action involving:

APPLICATION 95-0905

APPLICANT: DAVID A. BURNS

PARCEL ADDRESS: 140 BELGRAVE AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$680,000 - APPLICANT'S OPINION: \$540,000

TAXABLE YEAR: 95/96

Public Comment

- 14) Hearing, discussion, and possible action involving:

APPLICATION 95-0931

APPLICANT: KAM T. TAM

PARCEL ADDRESS: 166 PRAGUE

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$251,410 - APPLICANT'S OPINION: \$180,000

TAXABLE YEAR: 95/96

Public Comment

- 15) Hearing, discussion, and possible action involving:

APPLICATION 95-0986

APPLICANT: TUNTEX PROPERTIES, INC.

PARCEL ADDRESS: HARNEY WAY

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$184,120 - APPLICANT'S OPINION: \$23,835

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 4, 1996

1:30 P.M. (cont.)

- 16) Hearing, discussion, and possible action involving:

APPLICATION 95-0987

APPLICANT: TUNTEX PROPERTIES, INC.

PARCEL ADDRESS: HARNEY WAY

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$63,793 - APPLICANT'S OPINION: \$8,258

TAXABLE YEAR: 95/96

Public Comment

- 17) Hearing, discussion, and possible action involving:

APPLICATION 95-0988

APPLICANT: TUNTEX PROPERTIES, INC.

PARCEL ADDRESS: 500 HARNEY WAY #E

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$182,835 - APPLICANT'S OPINION: \$23,668

TAXABLE YEAR: 95/96

Public Comment

- 18) Hearing, discussion, and possible action involving:

APPLICATION 95-0989

APPLICANT: GIUSEPPI GIURLANI TRUST

PARCEL ADDRESS: 251 RHODE ISLAND ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$5,700,000 - APPLICANT'S OPINION: \$4,071,007

TAXABLE YEAR: 95/96

Public Comment

- 19) Hearing, discussion, and possible action involving:

APPLICATION 95-0991

APPLICANT: LOIS FEENEY

PARCEL ADDRESS: 1156 SHAFTER AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$382,391 - APPLICANT'S OPINION: \$337,500

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 4, 1996

1:30 P.M. (cont.)

20) Hearing, discussion, and possible action involving:

APPLICATION 95-0992

APPLICANT: LOIS FEENEY

PARCEL ADDRESS: 1155 REVERE AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$480,181 - APPLICANT'S OPINION: \$337,500

TAXABLE YEAR: 95/96

Public Comment

21) Hearing, discussion, and possible action involving:

APPLICATION 95-1833

APPLICANT: TUNTEX PROPERTIES

PARCEL ADDRESS: 292 SUNNYDALE AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$498,278 - APPLICANT'S OPINION: \$270,000

TAXABLE YEAR: 95/96

Public Comment

22) Hearing, discussion, and possible action involving:

APPLICATION 95-1834

APPLICANT: TUNTEX PROPERTIES

PARCEL ADDRESS: 222 TUNNEL AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,116,832 - APPLICANT'S OPINION: \$23,000

TAXABLE YEAR: 95/96

Public Comment

23) Hearing, discussion, and possible action involving:

APPLICATION 95-1835

APPLICANT: TUNTEX PROPERTIES

PARCEL ADDRESS: 289 SUNNYDALE AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$103,091 - APPLICANT'S OPINION: \$25,000

TAXABLE YEAR: 95/96

Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, November 4, 1996 at 9:35 a.m.

DOCUMENTS DEPT.

Present: Irma Ramirez-Tom, Lawrence Lee, and Elizabeth McQuiston

DEC 09 1996

Quorum present

SAN FRANCISCO
PUBLIC LIBRARY

Chairperson: Irma Ramirez-Tom, Presiding

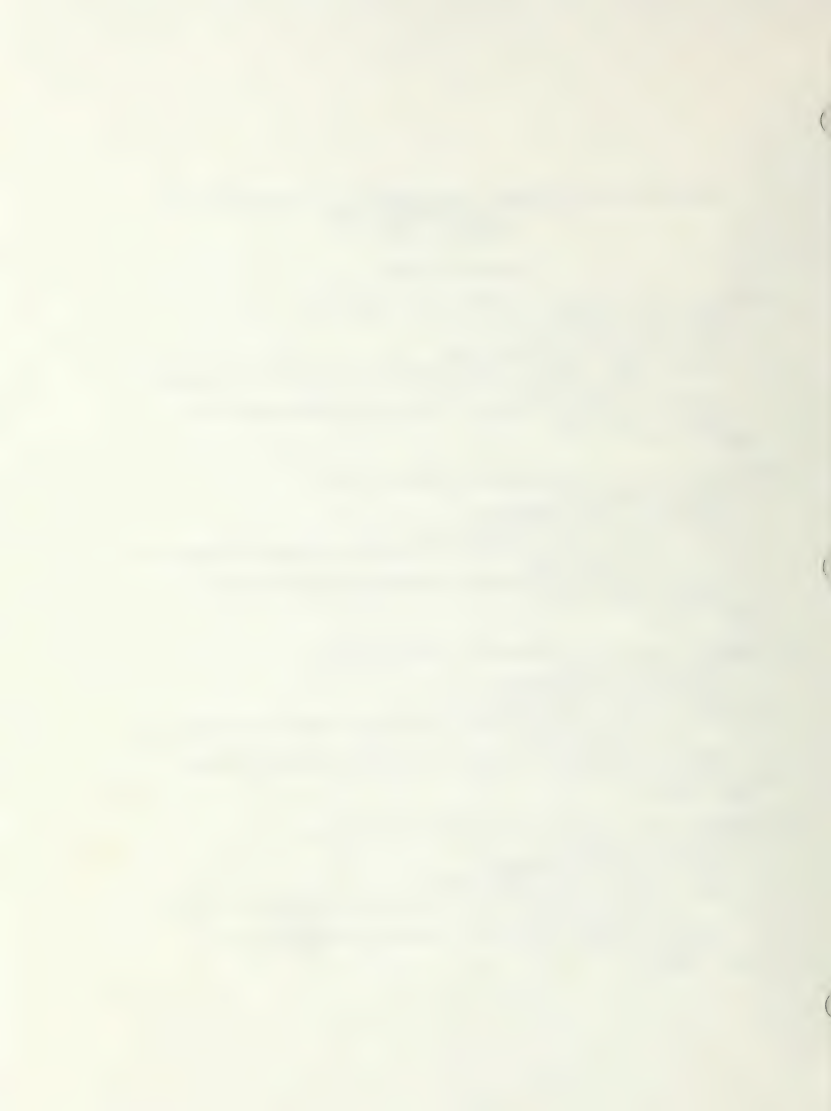
The Journal of Proceedings for the hearing of October 28, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0764	Daniel Aguilar	A. V. Lowered (Assessor)
95-0768	Jeffrey Chung	A. V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0649	Michele a. Harrah	Denied (withdrawn)
95-0742	Maxine E Duport Family Trust	Denied (no-show)
95-0769	Thelen, Marrin, Johnson, and BRI	Postponed
95-0774	Sam Technology, Inc.	Denied (withdrawn)
95-0804	Maks Rozetti	Denied (no-show)
95-0838	KPMG Peat Marwick	Postponed
95-0866	Frederick Tse	Denied (no-show)
95-0868	Caffe Focaccia	Denied (withdrawn)



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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, November 4, 1996 at 9:35 a.m.

DOCUMENTS DEPT.

Present: Irma Ramirez-Tom, Lawrence Lee, and Elizabeth McQuiston

DEC 0 9 1996

Quorum present

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Chairperson: Irma Ramirez-Tom, Presiding

The Journal of Proceedings for the hearing of October 28, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0764	Daniel Aguilar	A. V. Lowered (Assessor)
95-0768	Jeffrey Chung	A. V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0649	Michele a. Harrah	Denied (withdrawn)
95-0742	Maxine E Duport Family Trust	Denied (no-show)
95-0769	Thelen, Marrin, Johnson, and BRI	Postponed
95-0774	Sam Technology, Inc.	Denied (withdrawn)
95-0804	Maks Rozetti	Denied (no-show)
95-0838	KPMG Peat Marwick	Postponed
95-0866	Frederick Tse	Denied (no-show)
95-0868	Caffe Focaccia	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 10:30 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Irma Ramirez-Tom, Lawrence Lee and Elizabeth McQuiston

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

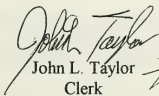
<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0896	Sharon W. Cheung	A. V. Lowered (Assessor)
95-0905	David A. Burns	A. V. Lowered (Board)
95-0931	Kam T. Tam	Denied
950989	Giuseppi Giurlani Trust	A. V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0899	Stanley Dintcho, DDS Inc.	Denied (withdrawn)
95-0986	Tuntex Properties Inc.	Denied (Withdrawn)
95-0987	Tuntex Properties Inc.	Denied (Withdrawn)
95-0988	Tuntex Properties Inc.	Denied (Withdrawn)
95-0991	Lois Feeney	Denied (no-show)
95-0992	Lois Feeney	Denied (no-show)
95-1833	Tuntex Properties Inc.	Denied (Withdrawn)
95-1834	Tuntex Properties Inc.	Denied (Withdrawn)
95-1835	Tuntex Properties Inc.	Denied (Withdrawn)

RECESS

There being no further business, the Board, at the hour of 2:35 p.m., recessed to reconvene Monday, November 18, 1996 at 9:30 a.m.


John L. Taylor
Clerk 

The Journal of Proceedings for November 4, 1996 was approved by Board 2 on November 18, 1996 as submitted.

**ASSESSMENT
APPEALS BOARD**

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FAX (415) 554-6775



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**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 5, 1996**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:

APPLICATION 92-0445

APPLICANT: THREE EMBARCADERO CENTER WEST

PARCEL ADDRESS: 241 BATTERY STREET

TOPIC:

CURRENT ASSESSMENT: \$92,905,794 - APPLICANT'S OPINION: \$50,000,000

TAXABLE YEAR: 92/93

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 92-0446

APPLICANT: THREE EMBARCADERO CENTER WEST

PARCEL ADDRESS: 435 SACRAMENTO ST.

TOPIC:

CURRENT ASSESSMENT: \$13,120,510 - APPLICANT'S OPINION: \$5,000,000

TAXABLE YEAR: 92/93

Public Comment

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**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET**

NOVEMBER 5, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed.

1) APPLICATION 94-2769

APPLICANT: Massachusetts Mutual Life Insurance

CURRENT ASSESSMENT: \$10,407,000 - APPLICANT OPINION: \$ 8,000,000

Board Members: Hagopian, Fatooh, and Trevino

2) APPLICATION 95-2124

APPLICANT: Massachusetts Mutual Life Insurance

CURRENT ASSESSMENT \$10,528,243 - APPLICANT OPINION: \$5,000,000

Board Members: Hagopian, Fatooh, and Trevino

3) APPLICATION 93-1945

APPLICANT: Portman Bay West Apparel

CURRENT ASSESSMENT \$81,244,344 - APPLICANT OPINION: \$25,000,000

Board Members: Hagopian, Fatooh, and Lambie

4) APPLICATION 94-1475

APPLICANT: Portman Bay West Apparel

CURRENT ASSESSMENT \$56,000,000 - APPLICANT OPINION: \$25,000,000

Board Members: Hagopian, Fatooh, and Lambie

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING (CON'T)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 5, 1996

5) APPLICATION 95-1402

APPLICANT: Portman Bay West Apparel

CURRENT ASSESSMENT \$56,000,000 - APPLICANT OPINION: \$25,000,000

Board Members: Hagopian, Fatooh, and Lambie

6) APPLICATION 94-2708

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,016,295 - APPLICANT OPINION: \$1,425,000

Board Members: Hagopian, Fatooh, and Lambie

7) APPLICATION 95-1842

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,114,362 - APPLICANT OPINION: \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie

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11/5/96

NOTICE OF HEARING
BOARD ONE
ROOM 430, 875 STEVENSON STREET
NOVEMBER 5, 1996

9:30 A.M.

Ap. No. Name

Address

Current Roll
Assessment

92-0445	THREE EMBARCADERO CENTER WEST	241 BATTERY STREET
92-0446	THREE EMBARCADERO CENTER WEST	435 SACRAMENTO ST.

92,905,794
13,120,510

1:30 P.M.

Ap. No. Name

Address

Current Roll
Assessment

92-0445	THREE EMBARCADERO CENTER WEST	241 BATTERY STREET
92-0446	THREE EMBARCADERO CENTER WEST	435 SACRAMENTO ST.

92,905,794
13,120,510

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING

ROOM 430, 875 STEVENSON STREET

NOVEMBER 5, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

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APPLICATION 92-0445

APPLICANT: THREE EMBARCADERO CENTER WEST

PARCEL ADDRESS: 241 BATTERY STREET

TOPIC:

CURRENT ASSESSMENT: \$92,905,794 - APPLICANT'S OPINION: \$50,000,000

TAXABLE YEAR: 92/93

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 92-0446

APPLICANT: THREE EMBARCADERO CENTER WEST

PARCEL ADDRESS: 435 SACRAMENTO ST.

TOPIC:

CURRENT ASSESSMENT: \$13,120,510 - APPLICANT'S OPINION: \$5,000,000

TAXABLE YEAR: 92/93

Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, November 5, 1996 at 9:35 a.m.

Present: Peter J. Fatooh, Owen Brady, and Robert Reese

Quorum present

Chairperson: Peter J. Fatooh, Presiding

The Journal of Proceedings for the hearing of October 31 1996 and November 1, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
92-0445	Three Embarcadero Center West	Continued to P M
92-0446	Three Embarcadero Center West	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Peter J. Fatooh, Owen Brady, and Robert Reese

Quorum present

Chairperson: Peter J. Fatooh, Presiding

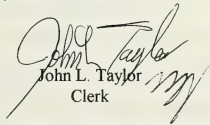
The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
*92-0445	Three Embarcadero Center West	Continued
*92-0446	Three Embarcadero Center West	Continued

*The stipulations were denied. Therefore the appeals were continued to a future date for a hearing.

RECESS

There being no further business, the Board, at the hour of 2:30 p.m., recessed to reconvene Tuesday, November 6, 1996 at 9:30 a.m.


John L. Taylor
Clerk

The Journal of Proceedings for November 4, 1996 was approved by Board 1 on November 7, 1996 as ammended.

ASSESSMENT
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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 6, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:

APPLICATION 94-1755

APPLICANT: TOKYU CORPORATION - C/O SAN FRANCISCO 109, INC.

PARCEL ADDRESS: 500 POST ST.

CO 109, INC.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$80,000,000 - APPLICANT'S OPINION: \$40,000,000

TAXABLE YEAR: 94/95

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 6, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-2769

APPLICANT: Massachusetts Mutual Life Insurance

CURRENT ASSESSMENT: \$10,407,000 - APPLICANT OPINION: \$ 8,000,000

Board Members: Hagopian, Fatooh, and Trevino

2) APPLICATION 95-2124

APPLICANT: Massachusetts Mutual Life Insurance

CURRENT ASSESSMENT \$10,528,243 - APPLICANT OPINION: \$5,000,000

Board Members: Hagopian, Fatooh, and Trevino

3) APPLICATION 93-1945

APPLICANT: Portman Bay West Apparel

CURRENT ASSESSMENT \$81,244,344 - APPLICANT OPINION: \$25,000,000

Board Members: Hagopian, Fatooh, and Lambie

4) APPLICATION 94-1475

APPLICANT: Portman Bay West Apparel

CURRENT ASSESSMENT \$56,000,000 - APPLICANT OPINION: \$25,000,000

Board Members: Hagopian, Fatooh, and Lambie

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING (CON'T)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 6, 1996

5) APPLICATION 95-1402

APPLICANT: Portman Bay West Apparel

CURRENT ASSESSMENT \$56,000,000 - APPLICANT OPINION: \$25,000,000

Board Members: Hagopian, Fatooh, and Lambie

6) APPLICATION 94-2708

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,016,295 - APPLICANT OPINION: \$1,425,000

Board Members: Hagopian, Fatooh, and Lambie

7) APPLICATION 95-1842

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,114,362 - APPLICANT OPINION: \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET

NOVEMBER 6, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Hearing, discussion, and possible action involving:

APPLICATION 94-1755

APPLICANT: TOKYU CORPORATION - C/O SAN FRANCISCO 109, INC.

PARCEL ADDRESS: 500 POST ST.

CO 109, INC.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$80,000,000 - APPLICANT'S OPINION: \$40,000,000

TAXABLE YEAR: 94/95

Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

16/96
In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, November 6, 1996 at 9:35 a.m.

Present: Peter J. Fatooh, Mark Hagopian, and Robert Reese

Quorum present

Chairperson: Mark Hagopian, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-1755	Tokyu Corporation	Submitted

RECESS

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 2:00 p.m.

Present: Peter J. Fatooh and Mark Hagopian

Quorum present

Chairperson: Mark Hagopian, Presiding

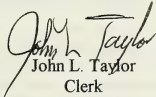
The following listed application(s) for change in the assessed valuation of property affecting the Assessment Roll for various years, having been taken under submission on an earlier date, were discussed in chambers. The Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
*93-1945	Portman Bay West Apparel	A. V. Lowered (Assessor)
*94-1475	Portman Bay West Apparel	A. V. Lowered (Assessor)
*95-1402	Portman Bay West Apparel	A. V. Lowered (Assessor)

*Fatooh dissented

RECESS

There being no further business, the Board, at the hour of 3:30 p.m., recessed to reconvene Thursday, November 7, 1996 at 9:30 a.m.


 John L. Taylor
 Clerk

The Journal of Proceedings for November 6, 1996 was approved by Board 1 on November 7, 1996 as submitted.

**ASSESSMENT
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**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET**

NOVEMBER 7, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-2769

APPLICANT: Massachusetts Mutual Life Insurance

CURRENT ASSESSMENT: \$10,407,000 - APPLICANT OPINION: \$ 8,000,000

Board Members: Hagopian, Fatooh, and Trevino

2) APPLICATION 95-2124

APPLICANT: Massachusetts Mutual Life Insurance

CURRENT ASSESSMENT \$10,528,243 - APPLICANT OPINION: \$5,000,000

Board Members: Hagopian, Fatooh, and Trevino

3) APPLICATION 93-1945

APPLICANT: Portman Bay West Apparel

CURRENT ASSESSMENT \$81,244,344 - APPLICANT OPINION: \$25,000,000

Board Members: Hagopian, Fatooh, and Lambie

4) APPLICATION 94-1475

APPLICANT: Portman Bay West Apparel

CURRENT ASSESSMENT \$56,000,000 - APPLICANT OPINION: \$25,000,000

Board Members: Hagopian, Fatooh, and Lambie

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING (CON'T)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 7, 1996

5) APPLICATION 95-1402

APPLICANT: Portman Bay West Apparel

CURRENT ASSESSMENT \$56,000,000 - APPLICANT OPINION: \$25,000,000

Board Members: Hagopian, Fatooh, and Lambie

6) APPLICATION 94-2708

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,016,295 - APPLICANT OPINION: \$1,425,000

Board Members: Hagopian, Fatooh, and Lambie

7) APPLICATION 95-1842

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,114,362 - APPLICANT OPINION: \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET

NOVEMBER 7, 1996

AMENDED

OCT 30 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Hearing, discussion, and possible action involving:

APPLICATION 94-2612

APPLICANT: ONE EMBARCADERO CENTER WEST

PARCEL ADDRESS: 375 BATTERY

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$73,607,285 - APPLICANT'S OPINION: \$20,000,000

TAXABLE YEAR: 94/95

Public Comment

10:30 A.M.

- 2) Hearing, discussion, and possible action involving:

APPLICATION 95-0291

APPLICANT: JENNY TSENG

PARCEL ADDRESS: 1220 JONES ST. #202

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.

CURRENT ASSESSMENT: \$416,258 - APPLICANT'S OPINION: \$270,000

TAXABLE YEAR: 95/96

Public Comment

- 3) Hearing, discussion, and possible action involving:

APPLICATION 95-0542

APPLICANT: CHINA TRUST BANK OF CALIFORNIA

PARCEL ADDRESS: 601 CLEMENT ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,476,204 - APPLICANT'S OPINION: \$1,251,394

TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 7, 1996

10:30 A.M. (cont.)

- 4) Hearing, discussion, and possible action involving:

APPLICATION 95-0695

APPLICANT: BELLOC, MARTIN & WELLS FARGO BANK

PARCEL ADDRESS: 1960 GRANT AVE. #17

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,143,046 - APPLICANT'S OPINION: \$663,000

TAXABLE YEAR: 95/96

Public Comment

- 5) Hearing, discussion, and possible action involving:

APPLICATION 95-0939

APPLICANT: WANG SUN, INC

PARCEL ADDRESS: 2870 HARRISON ST

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$804,425 - APPLICANT'S OPINION: \$476,960

TAXABLE YEAR: 95/96

Public Comment

11:00 A.M.

- 6) Hearing, discussion, and possible action involving:

APPLICATION 95-2295

APPLICANT: TED BACINO

PARCEL ADDRESS: 16 HILL ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$416,160 - APPLICANT'S OPINION: \$360,000

TAXABLE YEAR: 94/95

Public Comment

- 7) Hearing, discussion, and possible action involving:

APPLICATION 95-2296

APPLICANT: NOCON REVOCABLE TRUST

PARCEL ADDRESS: 840 GEARY BLVD.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,474,806 - APPLICANT'S OPINION: \$1,302,700

TAXABLE YEAR: 94/95

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 7, 1996

11:00 A.M. (cont.)

- 8) Hearing, discussion, and possible action involving:

APPLICATION 95-2297

APPLICANT: HOTEL CASA LOMA

PARCEL ADDRESS: 600 FILLMORE ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$902,026 - APPLICANT'S OPINION: \$600,000

TAXABLE YEAR: 94/95

Public Comment

- 9) Hearing, discussion, and possible action involving:

APPLICATION 95-2299

APPLICANT: JANE PIERSON

PARCEL ADDRESS: 862 FOLSOM ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$690,048 - APPLICANT'S OPINION: \$500,000

TAXABLE YEAR: 94/95

Public Comment

- 10) Hearing, discussion, and possible action involving:

APPLICATION 96-1328

APPLICANT: IRA LUBELL LIVING TRUST

PARCEL ADDRESS: 300 3RD ST. #303

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.

CURRENT ASSESSMENT: \$126,000 - APPLICANT'S OPINION: \$110,000

TAXABLE YEAR: 95/96

Public Comment

- 11) Hearing, discussion, and possible action involving:

APPLICATION 96-2035

APPLICANT: FLORA C. GEE

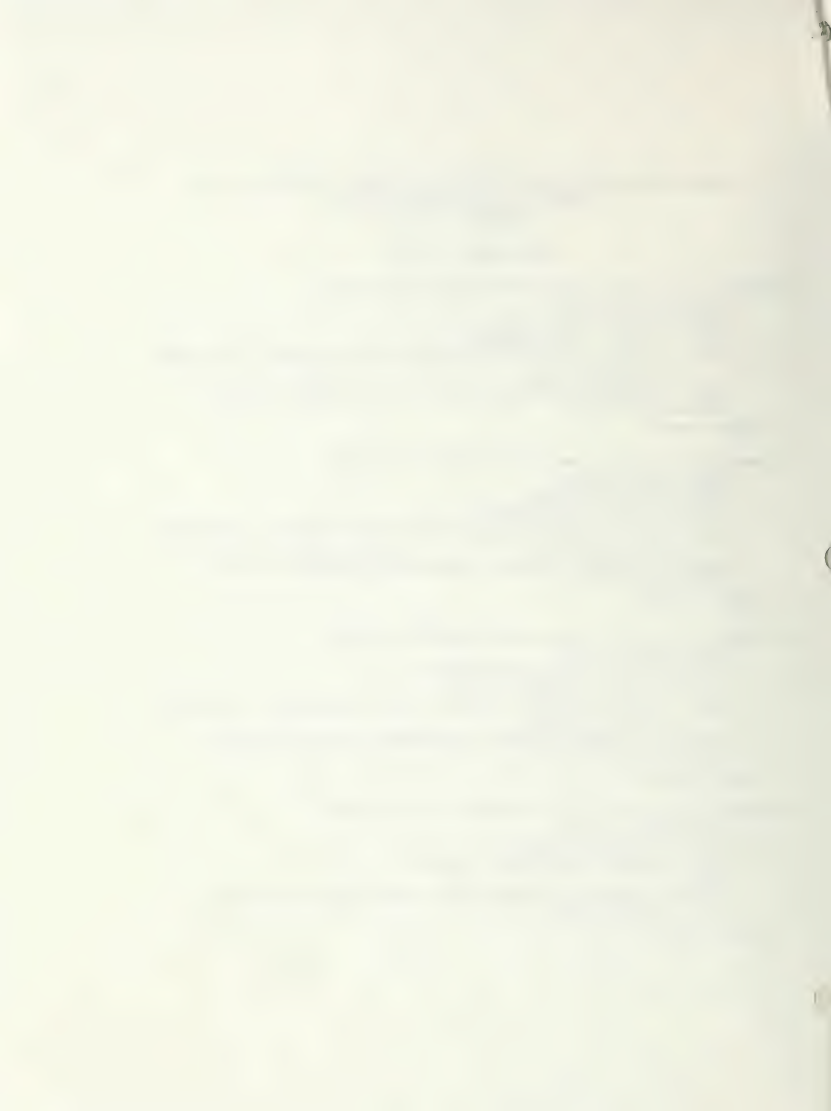
PARCEL ADDRESS: 695 MONTEREY BLVD #204

TOPIC:

CURRENT ASSESSMENT: \$200,000 - APPLICANT'S OPINION: \$190,000

TAXABLE YEAR: 95/95

Public Comment



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San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET

NOVEMBER 7, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:

APPLICATION 94-2612

APPLICANT: ONE EMBARCADERO CENTER WEST

PARCEL ADDRESS: 375 BATTERY

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$73,607,285 - APPLICANT'S OPINION: \$20,000,000

TAXABLE YEAR: 94/95

Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, November 7, 1996 at 9:35 a.m.

Present: Peter J. Fatooh, John McGary, and Linda Trevino

Quorum present

Chairperson: Peter J. Fatooh, Presiding

The Journal of Proceedings for the hearing of November 5 and 6, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-2612	One Embarcadero Center West	Stipulation approved

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0291	Jenny Tseng	Stipulation approved
*95-0542	China Trust Bank of California	Stipulation approved
95-2295	Ted Bacino	Stipulation approved
95-2296	Nocon Revocable Trust	Stipulation approved
**95-2297	Hotel Casa Loma	Postponed
95-2299	Jane Pierson	Stipulation approved
***96-1328	Ira Lubell Living Trust	Stipulation approved
96-2035	Flora C. Gee	Stipulation approved

*Mr. Fatooh dissented.

**Stipulation to value returned to Assessor's Office for corrections to property identification numbers and address.

***Mr. Fatooh recused.

RECESS

There being no further business, the Board, at the hour of 10:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Peter J. Fatooh, John McGary, and Linda Trevino

Quorum present

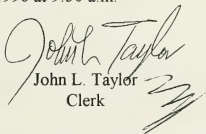
Chairperson: Peter J. Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0695	Belloc, Martin, & Wells Fargo	Stipulation approved
95-0939	Wang Sun, Inc	Postponed

RECESS

There being no further business, the Board, at the hour of 2:30 p.m., recessed to reconvene Friday, November 8, 1996 at 9:30 a.m.


John L. Taylor
Clerk

The Journal of Proceedings for November 7, 1996 was approved by Board 1 on November 8, 1996 as submitted.

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**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET**

NOVEMBER 8, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:

APPLICATION 95-1067

APPLICANT: 600 STOCKTON DEVELOPMENT, G.P.

PARCEL ADDRESS: 600 STOCKTON ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$61,030,796 - APPLICANT'S OPINION: \$50,000,000

TAXABLE YEAR: 95/96

Public Comment

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11/8/96

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 8, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-2769

APPLICANT: Massachusetts Mutual Life Insurance
CURRENT ASSESSMENT: \$10,407,000 - APPLICANT OPINION: \$ 8,000,000
Board Members: Hagopian, Fatooh, and Trevino

2) APPLICATION 95-2124

APPLICANT: Massachusetts Mutual Life Insurance
CURRENT ASSESSMENT \$10,528,243 - APPLICANT OPINION: \$5,000,000
Board Members: Hagopian, Fatooh, and Trevino

3) APPLICATION 93-1945

APPLICANT: Portman Bay West Apparel
CURRENT ASSESSMENT \$81,244,344 - APPLICANT OPINION: \$25,000,000
Board Members: Hagopian, Fatooh, and Lambie

4) APPLICATION 94-1475

APPLICANT: Portman Bay West Apparel
CURRENT ASSESSMENT \$56,000,000 - APPLICANT OPINION: \$25,000,000
Board Members: Hagopian, Fatooh, and Lambie

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING (CON'T)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 8, 1996

5) APPLICATION 95-1402

APPLICANT: Portman Bay West Apparel

CURRENT ASSESSMENT \$56,000,000 - APPLICANT OPINION: \$25,000,000

Board Members: Hagopian, Fatooh, and Lambie

6) APPLICATION 94-2708

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,016,295 - APPLICANT OPINION: \$1,425,000

Board Members: Hagopian, Fatooh, and Lambie

7) APPLICATION 95-1842

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,114,362 - APPLICANT OPINION: \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie

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**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 8, 1996**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Hearing, discussion, and possible action involving:

APPLICATION 95-1067

APPLICANT: 600 STOCKTON DEVELOPMENT, G.P.

PARCEL ADDRESS: 600 STOCKTON ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$61,030,796 - APPLICANT'S OPINION: \$50,000,000

TAXABLE YEAR: 95/96

Public Comment

9:30 A.M.

- 2) Hearing, discussion, and possible action involving:

APPLICATION 95-1016

APPLICANT: DER COMPANY

PARCEL ADDRESS: 901 KEARNY ST.

TOPIC: EXEMPTION ALLOCATION: Assessor's allocation of exempt value is incorrect.

CURRENT ASSESSMENT: \$964,591 - APPLICANT'S OPINION: \$365,051

TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 8, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-2769

APPLICANT: Massachusetts Mutual Life Insurance

CURRENT ASSESSMENT: \$10,407,000 - APPLICANT OPINION: \$ 8,000,000

Board Members: Hagopian, Fatooh, and Trevino

2) APPLICATION 95-2124

APPLICANT: Massachusetts Mutual Life Insurance

CURRENT ASSESSMENT \$10,528,243 - APPLICANT OPINION: \$5,000,000

Board Members: Hagopian, Fatooh, and Trevino

3) APPLICATION 93-1945

APPLICANT: Portman Bay West Apparel

CURRENT ASSESSMENT \$81,244,344 - APPLICANT OPINION: \$25,000,000

Board Members: Hagopian, Fatooh, and Lambie

4) APPLICATION 94-1475

APPLICANT: Portman Bay West Apparel

CURRENT ASSESSMENT \$56,000,000 - APPLICANT OPINION: \$25,000,000

Board Members: Hagopian, Fatooh, and Lambie

7
AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING (CON'T)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 8, 1996

5) APPLICATION 95-1402

APPLICANT: Portman Bay West Apparel

CURRENT ASSESSMENT \$56,000,000 - APPLICANT OPINION: \$25,000,000

Board Members: Hagopian, Fatooh, and Lambie

6) APPLICATION 94-2708

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,016,295 - APPLICANT OPINION: \$1,425,000

Board Members: Hagopian, Fatooh, and Lambie

7) APPLICATION 95-1842

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,114,362 - APPLICANT OPINION: \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET

NOVEMBER 8, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:

APPLICATION 95-1067

APPLICANT: 600 STOCKTON DEVELOPMENT, G.P.

PARCEL ADDRESS: 600 STOCKTON ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$61,030,796 - APPLICANT'S OPINION: \$50,000,000

TAXABLE YEAR: 95/96

Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

1/8/96
In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, November 8, 1996 at 9:35 a.m.

Present: Peter J. Fatooh, Lawrence Lee, and Hayes Miles

Quorum present

Chairperson: Peter J. Fatooh, Presiding

The Journal of Proceedings for the hearing of November 7, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1016	DER Company	A. V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1067	600 Stockton Development G.P.	Postponed

RECESS

There being no further business, the Board, at the hour of 10:30 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 2:20 p.m.

Present: Peter J. Fatooh and Alec Lambie

Quorum present

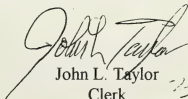
Chairperson: Peter J. Fatooh, Presiding

The following listed application(s) for change in the assessed valuation of property affecting the Assessment Roll for various years, having been taken under submission on an earlier date, were discussed in chambers. The Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-2708	California Federal Bank	Denied
95-1842	California Federal Bank	Denied

RECESS

There being no further business, the Board, at the hour of 3:30 p.m., recessed to reconvene Tuesday, November 12, 1996 at 9:30 a.m.


John L. Taylor
Clerk

The Journal of Proceedings for November 8, 1996 was approved by Board 1 on November 14, 1996 as submitted.

**ASSESSMENT
APPEALS BOARD**

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 12, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:

APPLICATION 94-3073

APPLICANT: L & B 333 BUSH JOINT VENTURE

PARCEL ADDRESS: 333 BUSH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$176,868,000 - APPLICANT'S OPINION: \$133,077,435

TAXABLE YEAR: 94/95

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 95-2052

APPLICANT: L & B 333 BUSH JOINT VENTURE

PARCEL ADDRESS: 333 BUSH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$176,868,000 - APPLICANT'S OPINION: \$118,000,000

TAXABLE YEAR: 95/96

Public Comment

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**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 12, 1996**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-2769

APPLICANT: Massachusetts Mutual Life Insurance

CURRENT ASSESSMENT: \$10,407,000 - APPLICANT OPINION: \$ 8,000,000

Board Members: Hagopian, Fatooh, and Trevino

2) APPLICATION 95-2124

APPLICANT: Massachusetts Mutual Life Insurance

CURRENT ASSESSMENT \$10,528,243 - APPLICANT OPINION: \$5,000,000

Board Members: Hagopian, Fatooh, and Trevino

3) APPLICATION 93-1945

APPLICANT: Portman Bay West Apparel

CURRENT ASSESSMENT \$81,244,344 - APPLICANT OPINION: \$25,000,000

Board Members: Hagopian, Fatooh, and Lambie

4) APPLICATION 94-1475

APPLICANT: Portman Bay West Apparel

CURRENT ASSESSMENT \$56,000,000 - APPLICANT OPINION: \$25,000,000

Board Members: Hagopian, Fatooh, and Lambie

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING (CON'T)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 12, 1996

5) APPLICATION 95-1402

APPLICANT: Portman Bay West Apparel

CURRENT ASSESSMENT \$56,000,000 - APPLICANT OPINION: \$25,000,000

Board Members: Hagopian, Fatooh, and Lambie

6) APPLICATION 94-2708

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,016,295 - APPLICANT OPINION: \$1,425,000

Board Members: Hagopian, Fatooh, and Lambie

7) APPLICATION 95-1842

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,114,362 - APPLICANT OPINION: \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie

ASSESSMENT
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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 12, 1996

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9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:

APPLICATION 94-3073

APPLICANT: L & B 333 BUSH JOINT VENTURE

PARCEL ADDRESS: 333 BUSH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$176,868,000 - APPLICANT'S OPINION: \$133,077,435

TAXABLE YEAR: 94/95

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 95-2052

APPLICANT: L & B 333 BUSH JOINT VENTURE

PARCEL ADDRESS: 333 BUSH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$176,868,000 - APPLICANT'S OPINION: \$118,000,000

TAXABLE YEAR: 95/96

Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, November 12, 1996 at 9:45 a.m.

Present: Peter J. Fatooh, Alec Lambie, and Linda Trevino

DOCUMENTS DEPT.

Quorum present

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Chairperson: Peter J. Fatooh, Presiding

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The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s)

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-3073	L and B Bush Joint Venture	Continued to P.M.
95-2052	L and B Bush Joint Venture	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11.15 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Peter J. Fatooh, Alec Lambie, and Linda Trevino

Quorum present

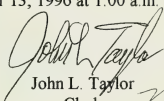
Chairperson: Peter J. Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-3073	L and B Bush Joint Venture	Continued (11/13/96)
95-2052	L and B Bush Joint Venture	Continued (11/13/96)

RECESS

There being no further business, the Board, at the hour of 4:00 p.m., recessed to reconvene Wednesday, November 13, 1996 at 1:00 a.m.


 John L. Taylor
 Clerk 

The Journal of Proceedings for November 12, 1996 was approved by Board 1 on November 19, 1996 as submitted.

ASSESSMENT
APPEALS BOARD

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 13, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:

APPLICATION 94-3073

APPLICANT: L & B 333 BUSH JOINT VENTURE

PARCEL ADDRESS: 333 BUSH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$176,868,000 - APPLICANT'S OPINION: \$133,077,435

TAXABLE YEAR: 94/95

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 95-2052

APPLICANT: L & B 333 BUSH JOINT VENTURE

PARCEL ADDRESS: 333 BUSH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$176,868,000 - APPLICANT'S OPINION: \$118,000,000

TAXABLE YEAR: 95/96

Public Comment

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**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 13, 1996**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-2769

APPLICANT: Massachusetts Mutual Life Insurance

CURRENT ASSESSMENT: \$10,407,000 - APPLICANT OPINION: \$ 8,000,000

Board Members: Hagopian, Fatooh, and Trevino

2) APPLICATION 95-2124

APPLICANT: Massachusetts Mutual Life Insurance

CURRENT ASSESSMENT \$10,528,243 - APPLICANT OPINION: \$5,000,000

Board Members: Hagopian, Fatooh, and Trevino

3) APPLICATION 93-1945

APPLICANT: Portman Bay West Apparel

CURRENT ASSESSMENT \$81,244,344 - APPLICANT OPINION: \$25,000,000

Board Members: Hagopian, Fatooh, and Lambie

4) APPLICATION 94-1475

APPLICANT: Portman Bay West Apparel

CURRENT ASSESSMENT \$56,000,000 - APPLICANT OPINION: \$25,000,000

Board Members: Hagopian, Fatooh, and Lambie

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING (CON'T)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 13, 1996

5) APPLICATION 95-1402

APPLICANT: Portman Bay West Apparel

CURRENT ASSESSMENT \$56,000,000 - **APPLICANT OPINION:** \$25,000,000

Board Members: Hagopian, Fatooh, and Lambie

6) APPLICATION 94-2708

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,016,295 - **APPLICANT OPINION:** \$1,425,000

Board Members: Hagopian, Fatooh, and Lambie

7) APPLICATION 95-1842

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,114,362 - **APPLICANT OPINION:** \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie

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11/13/96

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

DOCUMENTS DEPT.

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In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, November 13, 1996 at 11:00 a.m.

Present: Peter J. Fatooh, Alec Lambie, and Linda Trevino

Quorum present

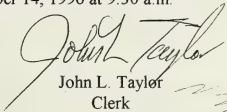
Chairperson: Peter J. Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-3073	L and B Bush Joint Venture	Continued
95-2052	L and B Bush Joint Venture	Continued

RECESS

There being no further business, the Board, at the hour of 4:00 p.m., recessed to reconvene Thursday, November 14, 1996 at 9:30 a.m.


John L. Taylor
Clerk

The Journal of Proceeds for November 13, 1996 was approved by Board 1 on November 18, 1996 as submitted.

**ASSESSMENT
APPEALS BOARD**

Phone (415) 554-6778

FAX (415) 554-6775



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San Francisco, CA 94103

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**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 14, 1996**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

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APPLICANT: Massachusetts Mutual Life Insurance

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Board Members: Hagopian, Fatooh, and Lambie

4) APPLICATION 94-1475

APPLICANT: Portman Bay West Apparel

CURRENT ASSESSMENT \$56,000,000 - APPLICANT OPINION: \$25,000,000

Board Members: Hagopian, Fatooh, and Lambie

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING (CON'T)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 14, 1996

5) APPLICATION 95-1402

APPLICANT: Portman Bay West Apparel

CURRENT ASSESSMENT \$56,000,000 - APPLICANT OPINION: \$25,000,000

Board Members: Hagopian, Fatooh, and Lambie

6) APPLICATION 94-2708

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,016,295 - APPLICANT OPINION: \$1,425,000

Board Members: Hagopian, Fatooh, and Lambie

7) APPLICATION 95-1842

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,114,362 - APPLICANT OPINION: \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie

**ASSESSMENT
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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 14, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:

APPLICATION 95-1078

APPLICANT: MARTIN GACHWILER

PARCEL ADDRESS: 270 TURK ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$2,688,669 - APPLICANT'S OPINION: \$1,200,000

TAXABLE YEAR: 95/96

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 95-1084

APPLICANT: GENERAL ATLANTIC

PARCEL ADDRESS: 501 2ND ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$20,000,000 - APPLICANT'S OPINION: \$16,500,000

TAXABLE YEAR: 95/96

Public Comment

3) Hearing, discussion, and possible action involving:

APPLICATION 95-1085

APPLICANT: THE RREEF FUNDS

PARCEL ADDRESS: 100 CALIFORNIA ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$45,340,000 - APPLICANT'S OPINION: \$33,000,000

TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 14, 1996

9:30 A.M.

- 4) Hearing, discussion, and possible action involving:

APPLICATION 95-1062

APPLICANT: MICHAEL A. CHUNG

PARCEL ADDRESS: 943 MARKET ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,843,482 - APPLICANT'S OPINION: \$800,000

TAXABLE YEAR: 95/96

Public Comment

- 5) Hearing, discussion, and possible action involving:

APPLICATION 95-1068

APPLICANT: KATHAN BROWN

PARCEL ADDRESS: 657 HOWARD ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$3,943,287 - APPLICANT'S OPINION: \$3,500,000

TAXABLE YEAR: 95/96

Public Comment

- 6) Hearing, discussion, and possible action involving:

APPLICATION 95-1070

APPLICANT: MICHAEL TSANG

PARCEL ADDRESS: 580 O'FARRELL ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,937,332 - APPLICANT'S OPINION: \$1,200,000

TAXABLE YEAR: 95/96

Public Comment

- 7) Hearing, discussion, and possible action involving:

APPLICATION 95-1077

APPLICANT: DOMINIC C. NGUYEN

PARCEL ADDRESS: 765 ELLIS ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$552,550 - APPLICANT'S OPINION: \$350,000

TAXABLE YEAR: 95/96

Public Comment

17)
AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 14, 1996

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:

APPLICATION 95-1081

APPLICANT: DONALD P. DESHON LIVING TRUST

PARCEL ADDRESS: 754 POST ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$973,986 - APPLICANT'S OPINION: \$780,000

TAXABLE YEAR: 95/96

Public Comment

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11/14/96

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, November 14, 1996 at 9:35 a.m.

Present: Peter J. Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Peter J. Fatooh, Presiding

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The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1070	Michael Tsang	A.V. Lowered (Assessor)
*95-1077	Dominic C. Nguyen	A.V. Lowered (Board)

*Trevino dissented for a higher value.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1062	Michael A. Chung	Continued
95-1068	Kathan Brown	Denied (withdrawn)
95-1081	Donald P. Deshon Living Trust	Denied (no-show)

RECESS

There being no further business, the Board, at the hour of 11:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:45 p.m.

Present: Peter J. Fatooh and Linda Trevino

Quorum present

Chairperson: Peter J. Fatooh, Presiding

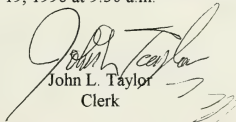
The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1078	Martin Gachwiler	Denied (withdrawn)
95-1084	General Atlantic	Denied (withdrawn)
95-1085	The RREEF Funds	Denied (withdrawn)
95-1081	Donald P. Deshon Living Trust	Rescinded

The Journal of Proceedings for November 8, 1996 was approved as submitted.

RECESS

There being no further business, the Board, at the hour of 2:30 p.m., recessed to reconvene Tuesday, November 19, 1996 at 9:30 a.m.



John L. Taylor
Clerk

The Journal of Proceedings for November 14, 1996 was approved by Board 1 on November 18, 1996 as submitted.

**ASSESSMENT
APPEALS BOARD**

Phone (415) 554-6778

FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET**

NOVEMBER 15, 1996

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11/15/96

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:

APPLICATION 95-1099

APPLICANT: SIC HOTEL COMPANY, INC.

PARCEL ADDRESS: 950 MASON ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$67,290,981 - APPLICANT'S OPINION: \$45,000,000

TAXABLE YEAR: 95/96

Public Comment

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1/15/96

**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 15, 1996**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

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APPLICANT: Massachusetts Mutual Life Insurance

CURRENT ASSESSMENT: \$10,407,000 - APPLICANT OPINION: \$ 8,000,000

Board Members: Hagopian, Fatooh, and Trevino

2) APPLICATION 95-2124

APPLICANT: Massachusetts Mutual Life Insurance

CURRENT ASSESSMENT \$10,528,243 - APPLICANT OPINION: \$5,000,000

Board Members: Hagopian, Fatooh, and Trevino

3) APPLICATION 93-1945

APPLICANT: Portman Bay West Apparel

CURRENT ASSESSMENT \$81,244,344 - APPLICANT OPINION: \$25,000,000

Board Members: Hagopian, Fatooh, and Lambie

4) APPLICATION 94-1475

APPLICANT: Portman Bay West Apparel

CURRENT ASSESSMENT \$56,000,000 - APPLICANT OPINION: \$25,000,000

Board Members: Hagopian, Fatooh, and Lambie

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING (CON'T)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 15, 1996

5) APPLICATION 95-1402

APPLICANT: Portman Bay West Apparel

CURRENT ASSESSMENT \$56,000,000 - **APPLICANT OPINION:** \$25,000,000

Board Members: Hagopian, Fatooh, and Lambie

6) APPLICATION 94-2708

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,016,295 - **APPLICANT OPINION:** \$1,425,000

Board Members: Hagopian, Fatooh, and Lambie

7) APPLICATION 95-1842

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,114,362 - **APPLICANT OPINION:** \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie

The minutes for this meeting
are not available.

ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778
FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 18, 1996

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9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 95-1194

APPLICANT: Stephanie Marie Ward

CURRENT ASSESSMENT: \$285,000 - APPLICANT OPINION: \$ 200,000

Board Members: Lee, Chun, and Ramirez-Tom

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 18, 1996

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9:30 A.M.

1) Hearing, discussion, and possible action involving:

APPLICATION 95-0468

APPLICANT: STEPHEN M. SHAIN

PARCEL ADDRESS: 17 PARKER AVE

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$902,217 - APPLICANT'S OPINION: \$184,333

TAXABLE YEAR: 95/96

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 95-0993

APPLICANT: PATRICIA D. GUNTREN

PARCEL ADDRESS: 3101 VICENTE ST.

TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.

CURRENT ASSESSMENT: \$1,968,775 - APPLICANT'S OPINION: \$1,872,286

TAXABLE YEAR: 95/96

Public Comment

3) Hearing, discussion, and possible action involving:

APPLICATION 95-0994

APPLICANT: PATRICIA D. GUNTREN

PARCEL ADDRESS: 3121 VICENTE ST.

TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.

CURRENT ASSESSMENT: \$1,968,775 - APPLICANT'S OPINION: \$1,527,401

TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 18, 1996

9:30 A.M. (cont.)

- 4) Hearing, discussion, and possible action involving:

APPLICATION 95-0995

APPLICANT: PATRICIA D. GUNTREN

PARCEL ADDRESS: 3131 VICENT ST.

TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.

CURRENT ASSESSMENT: \$1,968,775 - APPLICANT'S OPINION: \$1,527,401

TAXABLE YEAR: 95/96

Public Comment

- 5) Hearing, discussion, and possible action involving:

APPLICATION 95-0996

APPLICANT: SSANGYONG YASHIMA FUTURE DEVELOPMENT

PARCEL ADDRESS: 3801 3RD AVE. T

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$5,963,495 - APPLICANT'S OPINION: \$2,000,000

TAXABLE YEAR: 95/96

Public Comment

- 6) Hearing, discussion, and possible action involving:

APPLICATION 95-0997

APPLICANT: SSANGYONG YASHIMA FUTURE DEVELOPMENT

PARCEL ADDRESS: 3801 3RD AVE. T

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$165,252 - APPLICANT'S OPINION: \$100,000

TAXABLE YEAR: 95/96

Public Comment

- 7) Hearing, discussion, and possible action involving:

APPLICATION 95-0998

APPLICANT: SSANGYONG YASHIMA FUTURE DEVELOPMENT

PARCEL ADDRESS: 3801 3RD ST. T

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$88,831 - APPLICANT'S OPINION: \$70,000

TAXABLE YEAR: 95/96

Public Comment

77

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 18, 1996

9:30 A.M. (cont.)

- 8) Hearing, discussion, and possible action involving:

APPLICATION 95-0999

APPLICANT: SSANGYONG YASHIMA FUTURE DEVELOPMENT

PARCEL ADDRESS: 3801 3RD AVE. T

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$69,295 - APPLICANT'S OPINION: \$50,000

TAXABLE YEAR: 95/96

Public Comment

- 9) Hearing, discussion, and possible action involving:

APPLICATION 95-1000

APPLICANT: SSANGYONG YASHIMA FUTURE DEVELOPMENT

PARCEL ADDRESS: 3801 3RD AVE. T

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$2,846,131 - APPLICANT'S OPINION: \$1,000,000

TAXABLE YEAR: 95/96

Public Comment

- 10) Hearing, discussion, and possible action involving:

APPLICATION 95-1001

APPLICANT: SSANGYONG YASHIMA FUTURE DEVELOPMENT

PARCEL ADDRESS: 3801 3RD AVE. T

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$76,393 - APPLICANT'S OPINION: \$60,000

TAXABLE YEAR: 95/96

Public Comment

- 11) Hearing, discussion, and possible action involving:

APPLICATION 95-1752

APPLICANT: LYNN VERBEY

PARCEL ADDRESS: 24 ROSEWOOD DRIVE

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$516,652 - APPLICANT'S OPINION: \$309,991

TAXABLE YEAR: 95/96

Public Comment

77

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 18, 1996

9:30 A.M. (cont.)

- 12) Hearing, discussion, and possible action involving:

APPLICATION 95-1814

APPLICANT: ANTHONY CASTRO

PARCEL ADDRESS: 192 YERBA BUENA AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$517,292 - APPLICANT'S OPINION: \$310,375

TAXABLE YEAR: 95/96

Public Comment

1:30 P.M.

- 13) Hearing, discussion, and possible action involving:

APPLICATION 95-0242

APPLICANT: FREDERICK W. DAILY

PARCEL ADDRESS: 302 WARREN DRIVE

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$547,780 - APPLICANT'S OPINION: \$447,500

TAXABLE YEAR: 95/96

Public Comment

- 14) Hearing, discussion, and possible action involving:

APPLICATION 95-1003

APPLICANT: GREENWOOD & GREEN, GENERAL PARTNERS

PARCEL ADDRESS: 238 SHRADER ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$717,380 - APPLICANT'S OPINION: \$550,556

TAXABLE YEAR: 95/96

Public Comment

- 15) Hearing, discussion, and possible action involving:

APPLICATION 95-1004

APPLICANT: HILDA Y. LAI

PARCEL ADDRESS: 900 CLEMENT ST.

TOPIC: NO REASSESSABLE EVENT: No change in ownership or new
construction.

CURRENT ASSESSMENT: \$938,707 - APPLICANT'S OPINION: \$650,000

TAXABLE YEAR: 95/96

Public Comment

77

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 18, 1996

1:30 P.M. (cont.)

- 16) Hearing, discussion, and possible action involving:

APPLICATION 95-1009

APPLICANT: RICHARD P. GENTSCHER

PARCEL ADDRESS: 1000 25TH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,971,642 - APPLICANT'S OPINION: \$1,649,593

TAXABLE YEAR: 95/96

Public Comment

- 17) Hearing, discussion, and possible action involving:

APPLICATION 95-1014

APPLICANT: JIN B. HU

PARCEL ADDRESS: 2779 21ST ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$330,481 - APPLICANT'S OPINION: \$275,000

TAXABLE YEAR: 95/96

Public Comment

- 18) Hearing, discussion, and possible action involving:

APPLICATION 95-1023

APPLICANT: MARTIN D. TOM

PARCEL ADDRESS: 183 STANYAN BLVD.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$360,000 - APPLICANT'S OPINION: \$270,000

TAXABLE YEAR: 95/96

Public Comment

- 19) Hearing, discussion, and possible action involving:

APPLICATION 95-1034

APPLICANT: JIM CHIU

PARCEL ADDRESS: 6412 CALIFORNIA ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$816,107 - APPLICANT'S OPINION: \$500,000

TAXABLE YEAR: 95/96

Public Comment

77

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 18, 1996

1:30 P.M. (cont.)

20) Hearing, discussion, and possible action involving:

APPLICATION 95-1035

APPLICANT: JIM CHIU

PARCEL ADDRESS: 432 CLEMENT ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,053,024 - APPLICANT'S OPINION: \$500,000

TAXABLE YEAR: 95/96

Public Comment

21) Hearing, discussion, and possible action involving:

APPLICATION 95-1040

APPLICANT: LINEHAM INC.

PARCEL ADDRESS: 1889 OAK ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$616,792 - APPLICANT'S OPINION: \$200,000

TAXABLE YEAR: 95/96

Public Comment

22) Hearing, discussion, and possible action involving:

APPLICATION 95-1041

APPLICANT: LINEHAM INC.

PARCEL ADDRESS: 400 BAKER ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,345,853 - APPLICANT'S OPINION: \$900,000

TAXABLE YEAR: 95/96

Public Comment

23) Hearing, discussion, and possible action involving:

APPLICATION 95-1051

APPLICANT: E LUM

PARCEL ADDRESS: 70 TERRA VISTA AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$2,454,848 - APPLICANT'S OPINION: \$1,750,000

TAXABLE YEAR: 95/96

Public Comment

77

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 18, 1996

1:30 P.M. (cont.)

24) Hearing, discussion, and possible action involving:

APPLICATION 95-1667

APPLICANT: E LUM

PARCEL ADDRESS: 80 TERRA VISTA AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$2,454,523 - APPLICANT'S OPINION: \$1,750,000

TAXABLE YEAR: 95/96

Public Comment



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1/18/96
ASSESSMENT
APPEALS BOARD
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FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 18, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) **APPLICATION 95-1194**

APPLICANT: Stephanie Marie Ward

CURRENT ASSESSMENT: \$285,000 - APPLICANT OPINION: \$200,000

Board Members: Lee, Chun, and Ramirez-Tom

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET

NOVEMBER 18, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:

APPLICATION 95-0468

APPLICANT: STEPHEN M. SHAIN

PARCEL ADDRESS: 17 PARKER AVE

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$902,217 - APPLICANT'S OPINION: \$184,333

TAXABLE YEAR: 95/96

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 95-0993

APPLICANT: PATRICIA D. GUNTREN

PARCEL ADDRESS: 3101 VICENTE ST.

TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.

CURRENT ASSESSMENT: \$1,968,775 - APPLICANT'S OPINION: \$1,872,286

TAXABLE YEAR: 95/96

Public Comment

3) Hearing, discussion, and possible action involving:

APPLICATION 95-0994

APPLICANT: PATRICIA D. GUNTREN

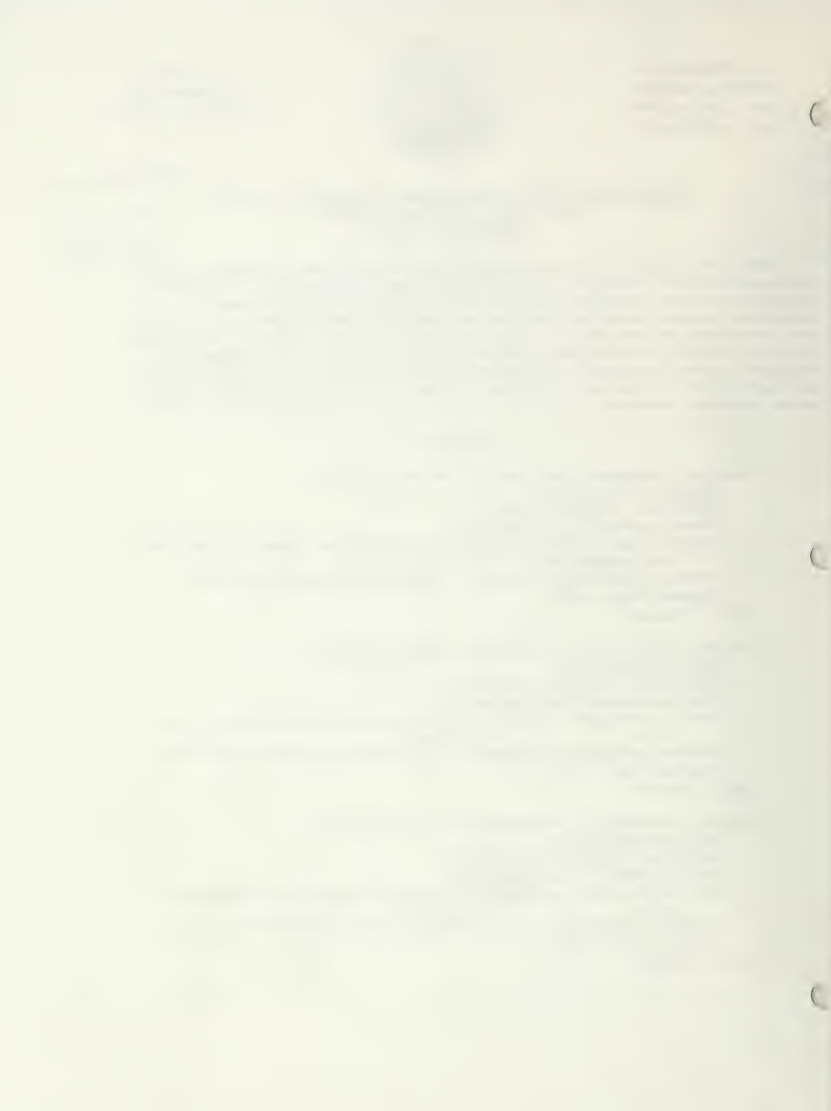
PARCEL ADDRESS: 3121 VICENTE ST.

TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.

CURRENT ASSESSMENT: \$1,968,775 - APPLICANT'S OPINION: \$1,527,401

TAXABLE YEAR: 95/96

Public Comment



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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 18, 1996

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:

APPLICATION 95-0995

APPLICANT: PATRICIA D. GUNTREN

PARCEL ADDRESS: 3131 VICENT ST.

TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.

CURRENT ASSESSMENT: \$1,968,775 - APPLICANT'S OPINION: \$1,527,401

TAXABLE YEAR: 95/96

Public Comment

5) Hearing, discussion, and possible action involving:

APPLICATION 95-0996

APPLICANT: SSANGYONG YASHIMA FUTURE DEVELOPMENT

PARCEL ADDRESS: 3801 3RD AVE. T

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$5,963,495 - APPLICANT'S OPINION: \$2,000,000

TAXABLE YEAR: 95/96

Public Comment

6) Hearing, discussion, and possible action involving:

APPLICATION 95-0997

APPLICANT: SSANGYONG YASHIMA FUTURE DEVELOPMENT

PARCEL ADDRESS: 3801 3RD AVE. T

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$165,252 - APPLICANT'S OPINION: \$100,000

TAXABLE YEAR: 95/96

Public Comment

7) Hearing, discussion, and possible action involving:

APPLICATION 95-0998

APPLICANT: SSANGYONG YASHIMA FUTURE DEVELOPMENT

PARCEL ADDRESS: 3801 3RD ST. T

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$88,831 - APPLICANT'S OPINION: \$70,000

TAXABLE YEAR: 95/96

Public Comment



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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 18, 1996

9:30 A.M. (cont.)

- 8) Hearing, discussion, and possible action involving:

APPLICATION 95-0999

APPLICANT: SSANGYONG YASHIMA FUTURE DEVELOPMENT

PARCEL ADDRESS: 3801 3RD AVE. T

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$69,295 - APPLICANT'S OPINION: \$50,000

TAXABLE YEAR: 95/96

Public Comment

- 9) Hearing, discussion, and possible action involving:

APPLICATION 95-1000

APPLICANT: SSANGYONG YASHIMA FUTURE DEVELOPMENT

PARCEL ADDRESS: 3801 3RD AVE. T

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$2,846,131 - APPLICANT'S OPINION: \$1,000,000

TAXABLE YEAR: 95/96

Public Comment

- 10) Hearing, discussion, and possible action involving:

APPLICATION 95-1001

APPLICANT: SSANGYONG YASHIMA FUTURE DEVELOPMENT

PARCEL ADDRESS: 3801 3RD AVE. T

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$76,393 - APPLICANT'S OPINION: \$60,000

TAXABLE YEAR: 95/96

Public Comment

- 11) Hearing, discussion, and possible action involving:

APPLICATION 95-1752

APPLICANT: LYNN VERBEY

PARCEL ADDRESS: 24 ROSEWOOD DRIVE

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$516,652 - APPLICANT'S OPINION: \$309,991

TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 18, 1996

9:30 A.M. (cont.)

- 12) Hearing, discussion, and possible action involving:

APPLICATION 95-1814

APPLICANT: ANTHONY CASTRO

PARCEL ADDRESS: 192 YERBA BUENA AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$517,292 - APPLICANT'S OPINION: \$310,375

TAXABLE YEAR: 95/96

Public Comment

1:30 P.M.

- 13) Hearing, discussion, and possible action involving:

APPLICATION 95-0242

APPLICANT: FREDERICK W. DAILY

PARCEL ADDRESS: 302 WARREN DRIVE

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$547,780 - APPLICANT'S OPINION: \$447,500

TAXABLE YEAR: 95/96

Public Comment

- 14) Hearing, discussion, and possible action involving:

APPLICATION 95-1003

APPLICANT: GREENWOOD & GREEN, GENERAL PARTNERS

PARCEL ADDRESS: 238 SHRADER ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$717,380 - APPLICANT'S OPINION: \$550,556

TAXABLE YEAR: 95/96

Public Comment

- 15) Hearing, discussion, and possible action involving:

APPLICATION 95-1004

APPLICANT: HILDA Y. LAI

PARCEL ADDRESS: 900 CLEMENT ST.

TOPIC: NO REASSESSABLE EVENT: No change in ownership or new
construction.

CURRENT ASSESSMENT: \$938,707 - APPLICANT'S OPINION: \$650,000

TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 18, 1996

1:30 P.M. (cont.)

- 16) Hearing, discussion, and possible action involving:

APPLICATION 95-1009

APPLICANT: RICHARD P. GENTSCHER

PARCEL ADDRESS: 1000 25TH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,971,642 - APPLICANT'S OPINION: \$1,649,593

TAXABLE YEAR: 95/96

Public Comment

- 17) Hearing, discussion, and possible action involving:

APPLICATION 95-1014

APPLICANT: JIN B. HU

PARCEL ADDRESS: 2779 21ST ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$330,481 - APPLICANT'S OPINION: \$275,000

TAXABLE YEAR: 95/96

Public Comment

- 18) Hearing, discussion, and possible action involving:

APPLICATION 95-1023

APPLICANT: MARTIN D. TOM

PARCEL ADDRESS: 183 STANYAN BLVD.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.

CURRENT ASSESSMENT: \$360,000 - APPLICANT'S OPINION: \$270,000

TAXABLE YEAR: 95/96

Public Comment

- 19) Hearing, discussion, and possible action involving:

APPLICATION 95-1034

APPLICANT: JIM CHIU

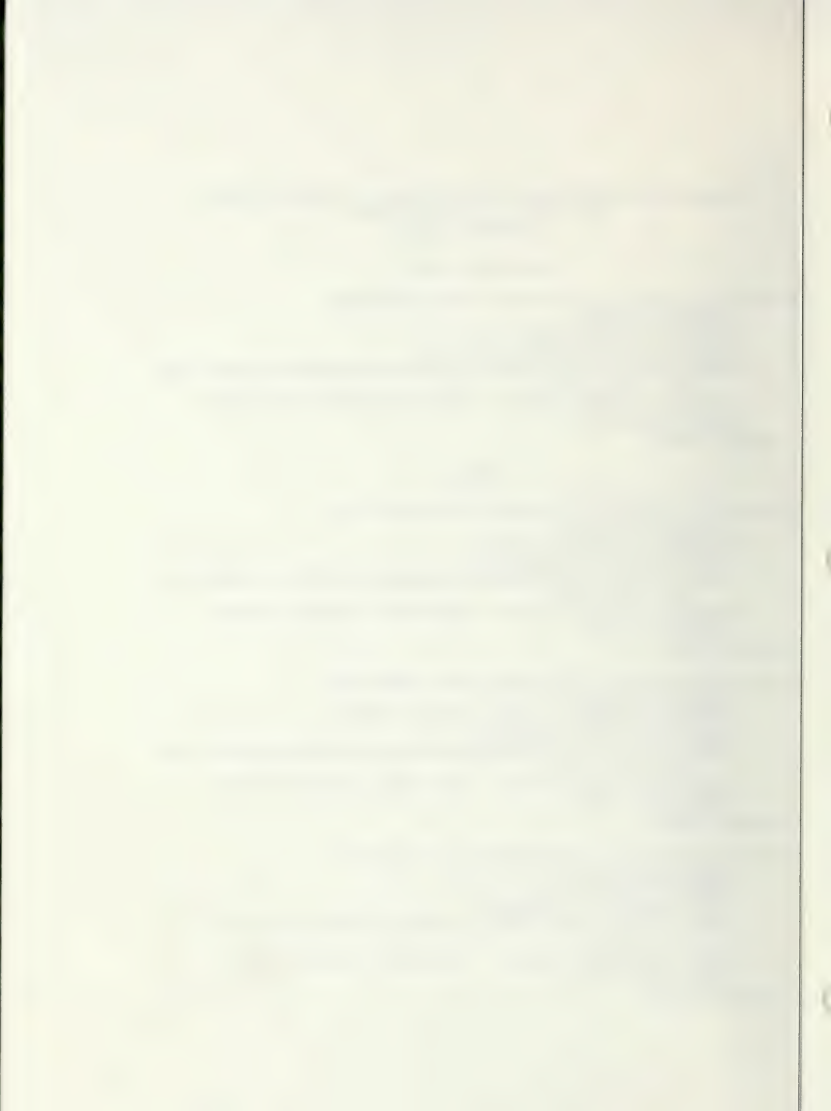
PARCEL ADDRESS: 6412 CALIFORNIA ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$816,107 - APPLICANT'S OPINION: \$500,000

TAXABLE YEAR: 95/96

Public Comment



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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 18, 1996

1:30 P.M. (cont.)

- 16) Hearing, discussion, and possible action involving:

APPLICATION 95-1009

APPLICANT: RICHARD P. GENTSCHER

PARCEL ADDRESS: 1000 25TH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,971,642 - APPLICANT'S OPINION: \$1,649,593

TAXABLE YEAR: 95/96

Public Comment

- 17) Hearing, discussion, and possible action involving:

APPLICATION 95-1014

APPLICANT: JIN B. HU

PARCEL ADDRESS: 2779 21ST ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$330,481 - APPLICANT'S OPINION: \$275,000

TAXABLE YEAR: 95/96

Public Comment

- 18) Hearing, discussion, and possible action involving:

APPLICATION 95-1023

APPLICANT: MARTIN D. TOM

PARCEL ADDRESS: 183 STANYAN BLVD.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.

CURRENT ASSESSMENT: \$360,000 - APPLICANT'S OPINION: \$270,000

TAXABLE YEAR: 95/96

Public Comment

- 19) Hearing, discussion, and possible action involving:

APPLICATION 95-1034

APPLICANT: JIM CHIU

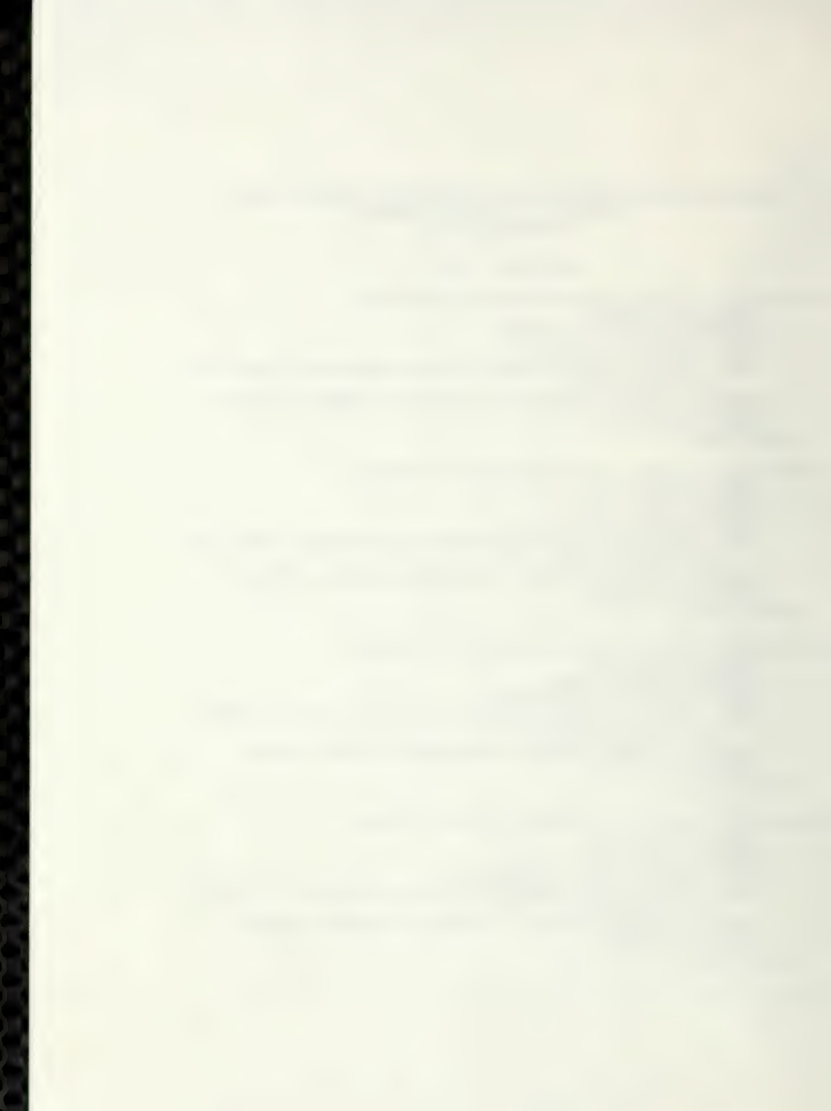
PARCEL ADDRESS: 6412 CALIFORNIA ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$816,107 - APPLICANT'S OPINION: \$500,000

TAXABLE YEAR: 95/96

Public Comment



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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 18, 1996

1:30 P.M. (cont.)

- 20) Hearing, discussion, and possible action involving:

APPLICATION 95-1035

APPLICANT: JIM CHIU

PARCEL ADDRESS: 432 CLEMENT ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,053,024 - APPLICANT'S OPINION: \$500,000

TAXABLE YEAR: 95/96

Public Comment

- 21) Hearing, discussion, and possible action involving:

APPLICATION 95-1040

APPLICANT: LINEHAM INC.

PARCEL ADDRESS: 1889 OAK ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$616,792 - APPLICANT'S OPINION: \$200,000

TAXABLE YEAR: 95/96

Public Comment

- 22) Hearing, discussion, and possible action involving:

APPLICATION 95-1041

APPLICANT: LINEHAM INC.

PARCEL ADDRESS: 400 BAKER ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,345,853 - APPLICANT'S OPINION: \$900,000

TAXABLE YEAR: 95/96

Public Comment

- 23) Hearing, discussion, and possible action involving:

APPLICATION 95-1051

APPLICANT: E LUM

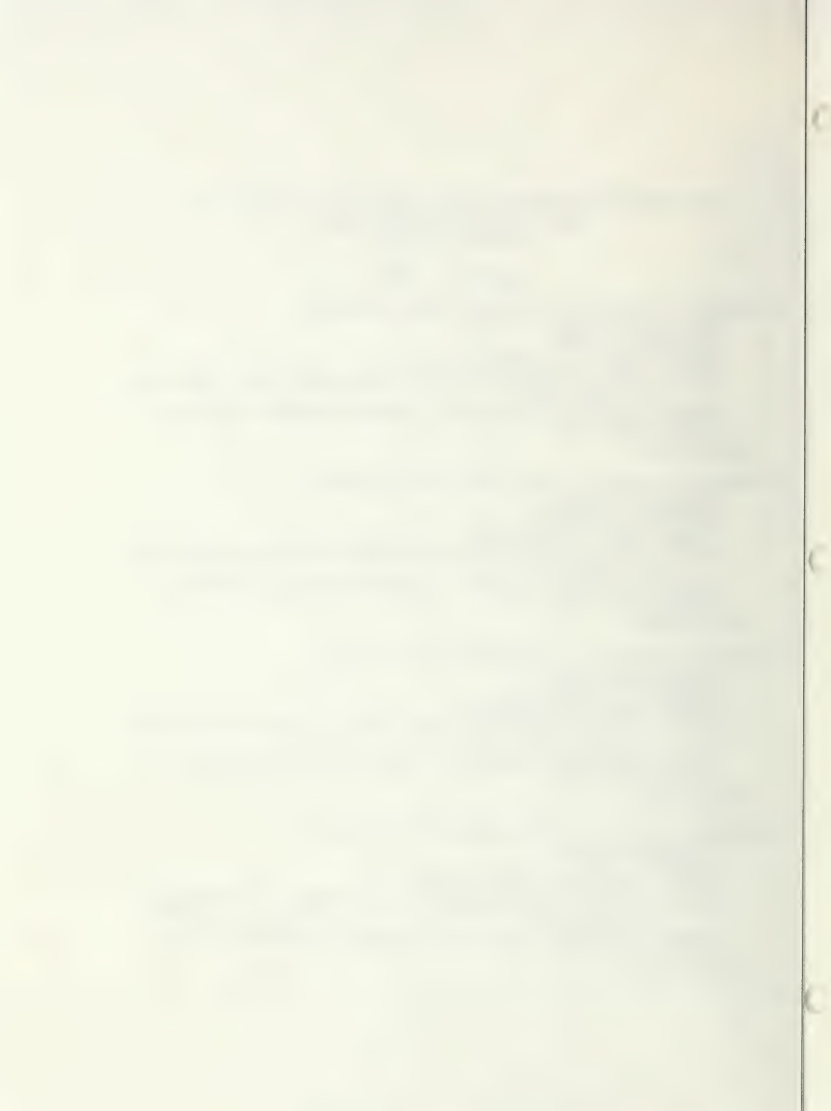
PARCEL ADDRESS: 70 TERRA VISTA AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$2,454,848 - APPLICANT'S OPINION: \$1,750,000

TAXABLE YEAR: 95/96

Public Comment



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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, November 18, 1996 at 9:35 a.m.

Present: Lawrence Lee, Irma Ramirez-Tom, and Hayes Miles

Quorum present

Chairperson: Lawrence Lee, Presiding

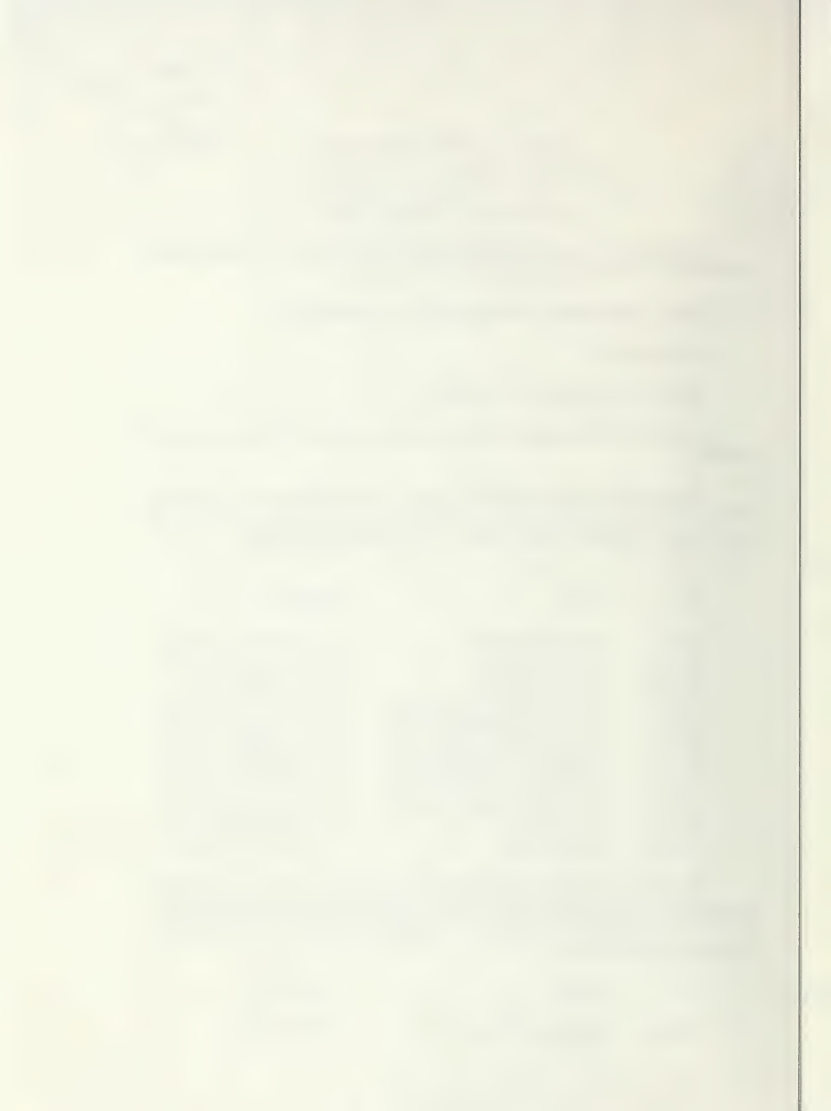
The Journal of Proceedings for the hearing of November 4, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0993	Patricia D. Guthren	A. V. Lowered (Assessor)
95-0994	Patricia D. Guntren	A. V. Lowered (Assessor)
95-0995	Patricia D. Guntren	A. V. Lowered (Board)
95-0996	Ssangyong Yashima Futre Dev.	A. V. Lowered (Assessor)
95-0997	Ssangyong Yashima Futre Dev.	A. V. Lowered (Assessor)
95-0998	Ssangyong Yashima Futre Dev.	A. V. Lowered (Assessor)
95-0999	Ssangyong Yashima Futre Dev.	A. V. Lowered (Assessor)
95-1000	Ssangyong Yashima Futre Dev.	A. V. Lowered (Assessor)
95-1001	Ssangyong Yashima Futre Dev.	A. V. Lowered (Assessor)
95-1752	Lynn Verbey	A. V. Lowered (Assessor)
95-1814	Anthony Castro	A. V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0468	Stephen M. Shain	Denied (no-show)



RECESS

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Lawrence Lee, Irma Ramirez-Tom, and Elizabeth McQuiston

Quorum present

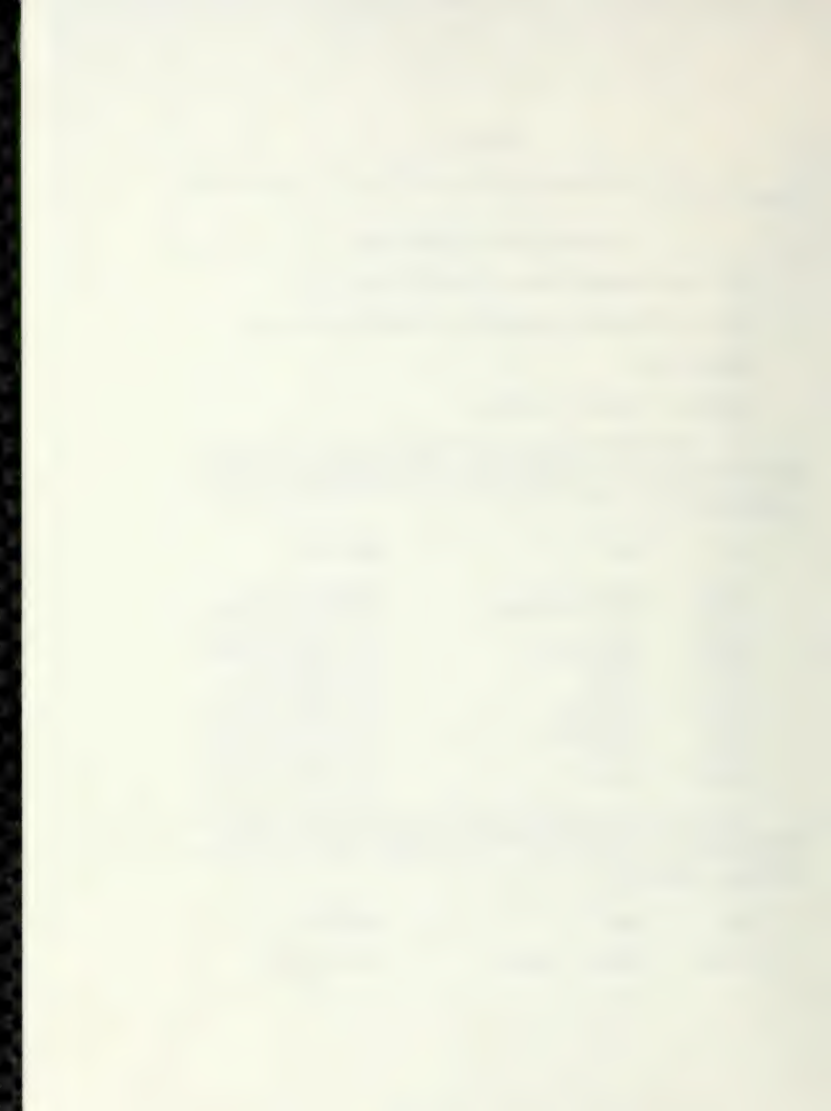
Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0242	Frederick W. Daily	Stipulation Approved
95-1003	Greenwood and Green	A. V. Lowered (Assessor)
95-1014	Jin B. Hu	A. V. Lowered (Board)
95-1023	Martin D. Tom	A. V. Lowered (Assessor)
95-1034	Jin Chiu	Denied (withdrawn)
95-1035	Jin Chiu	A. V. Lowered (Board)
95-1040	Lineham Inc.	A. V. Lowered (Assessor)
95-1041	Lineham Inc.	A. V. Lowered (Assessor)
95-1051	E. Lum	A. V. Lowered (Assessor)
95-1667	E. Lum	A. V. Lowered (Assessor)

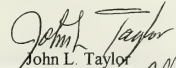
The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1009	Richard P. Gentschel	Denied (withdrawn)

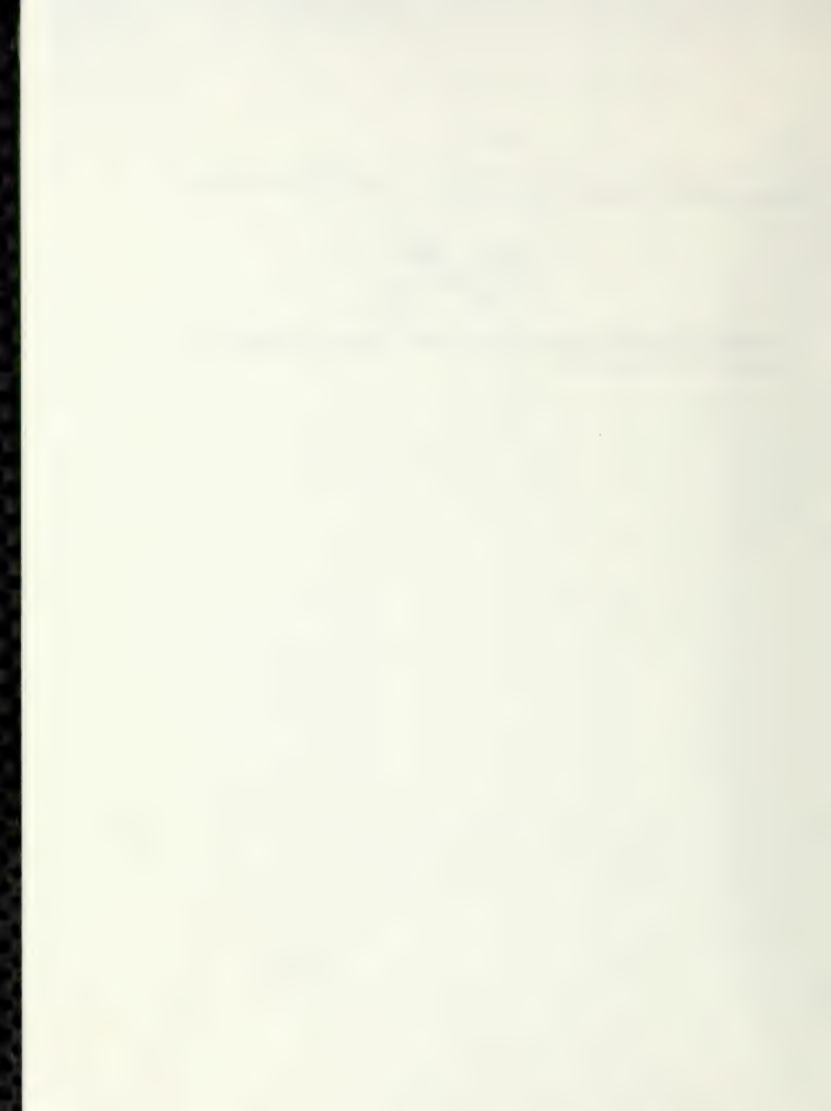


RECESS

There being no further business, the Board, at the hour of 3:00 p.m., recessed to reconvene Monday, November 25, 1996 at 9:30 a.m.


John L. Taylor
Clerk 

The Journal of Proceedings for November 18, 1996 was approved by Board 2 on November 25, 1996 as submitted.



**ASSESSMENT
APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775



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875 Stevenson Street
San Francisco, CA 94103

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11/19/96
**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 19, 1996**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-2769

APPLICANT: Massachusetts Mutual Life Insurance

CURRENT ASSESSMENT: \$10,407,000 - **APPLICANT OPINION:** \$ 8,000,000

Board Members: Hagopian, Fatooh, and Trevino

2) APPLICATION 95-2124

APPLICANT: Massachusetts Mutual Life Insurance

CURRENT ASSESSMENT \$10,528,243 - **APPLICANT OPINION:** \$5,000,000

Board Members: Hagopian, Fatooh, and Trevino

3) APPLICATION 94-1755

APPLICANT: Tokyu Corporation

CURRENT ASSESSMENT \$80,000,000 - **APPLICANT OPINION:** \$40,000,000

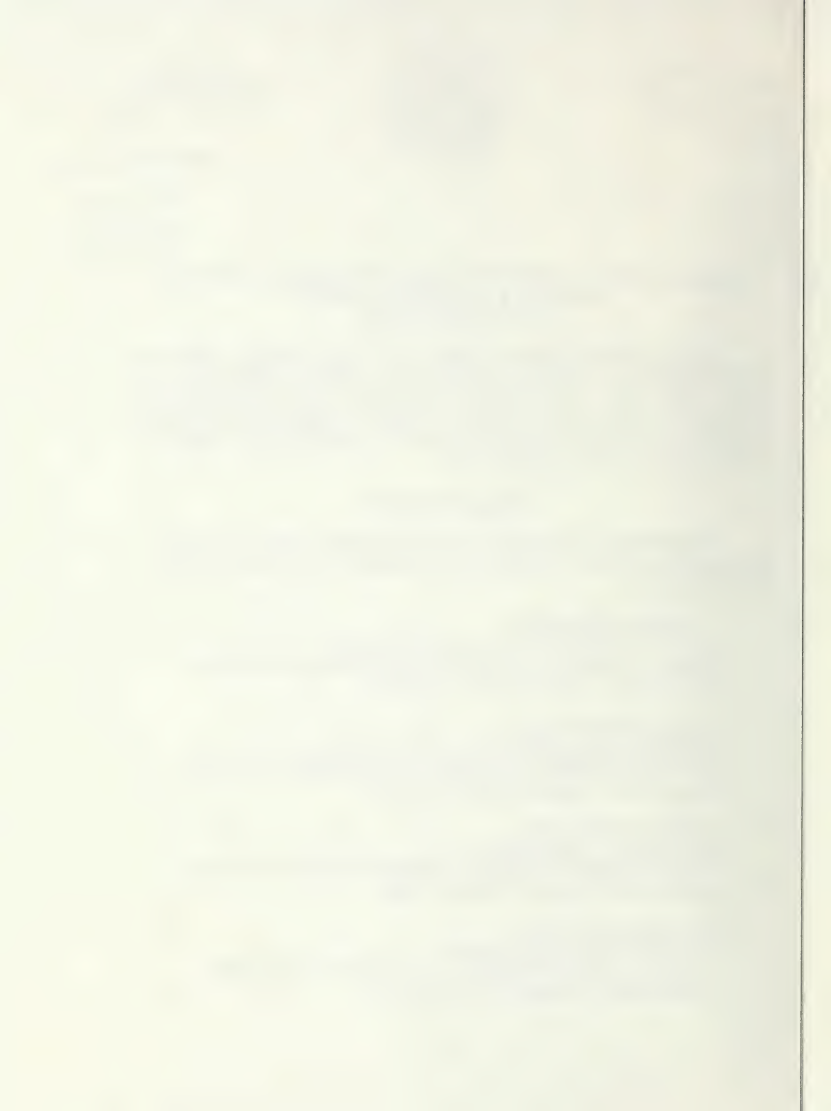
Board Members: Hagopian, Fatooh, and Reese

4) APPLICATION 94-2708

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,016,295 - **APPLICANT OPINION:** \$1,425,000

Board Members: Hagopian, Fatooh, and Lambie



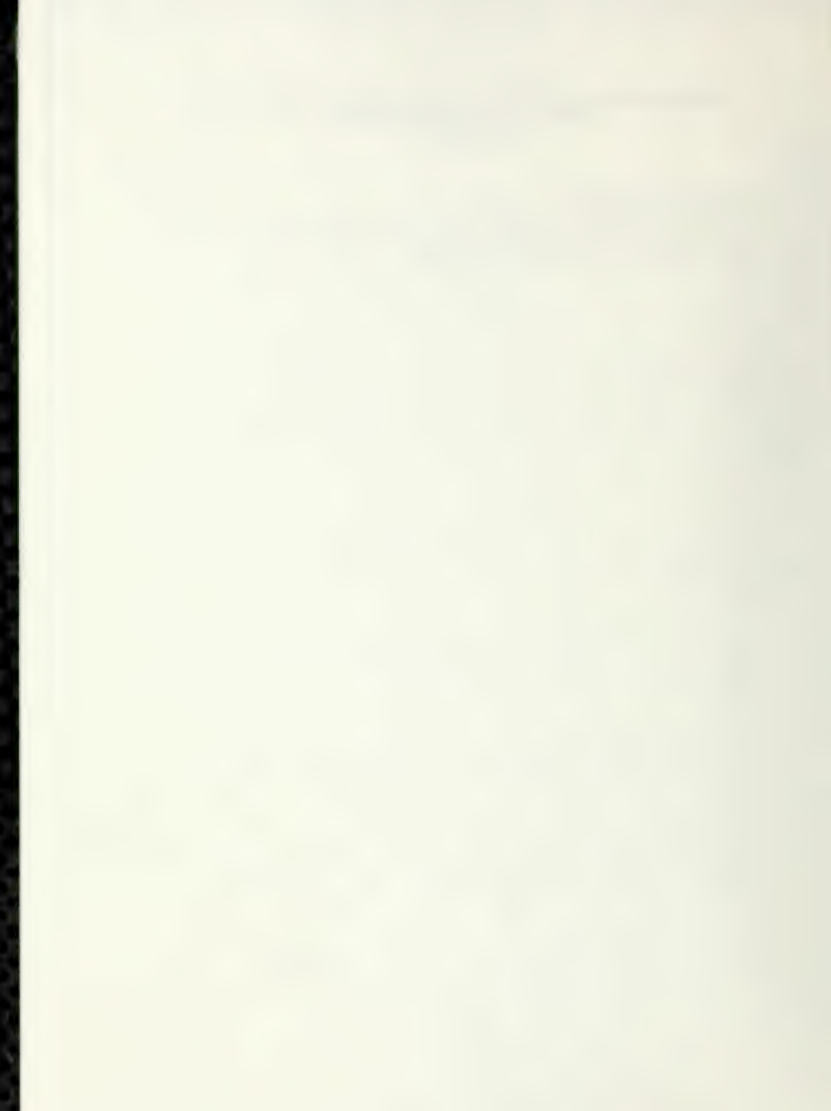
AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING (CON'T)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 19, 1996

5) APPLICATION 95-1842

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,114,362 - APPLICANT OPINION: \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie



**ASSESSMENT
APPEALS BOARD**

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**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 19, 1996**

11/19/96 Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

- 1) Hearing, discussion, and possible action involving:

APPLICATION 95-1087

APPLICANT: A. HENRALLY PROPERTIES INC.

PARCEL ADDRESS: 59 GRANT ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$3,423,993 - APPLICANT'S OPINION: \$1,390,000

TAXABLE YEAR: 95/96

Public Comment

- 2) Hearing, discussion, and possible action involving:

APPLICATION 95-1102

APPLICANT: 350 GOLDEN GATE ASSOCIATES

PARCEL ADDRESS: 340 GOLDEN GATE AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,031,341 - APPLICANT'S OPINION: \$725,695

TAXABLE YEAR: 95/96

Public Comment

- 3) Hearing, discussion, and possible action involving:

APPLICATION 95-1103

APPLICANT: 350 GOLDEN GATE ASSOCIATES

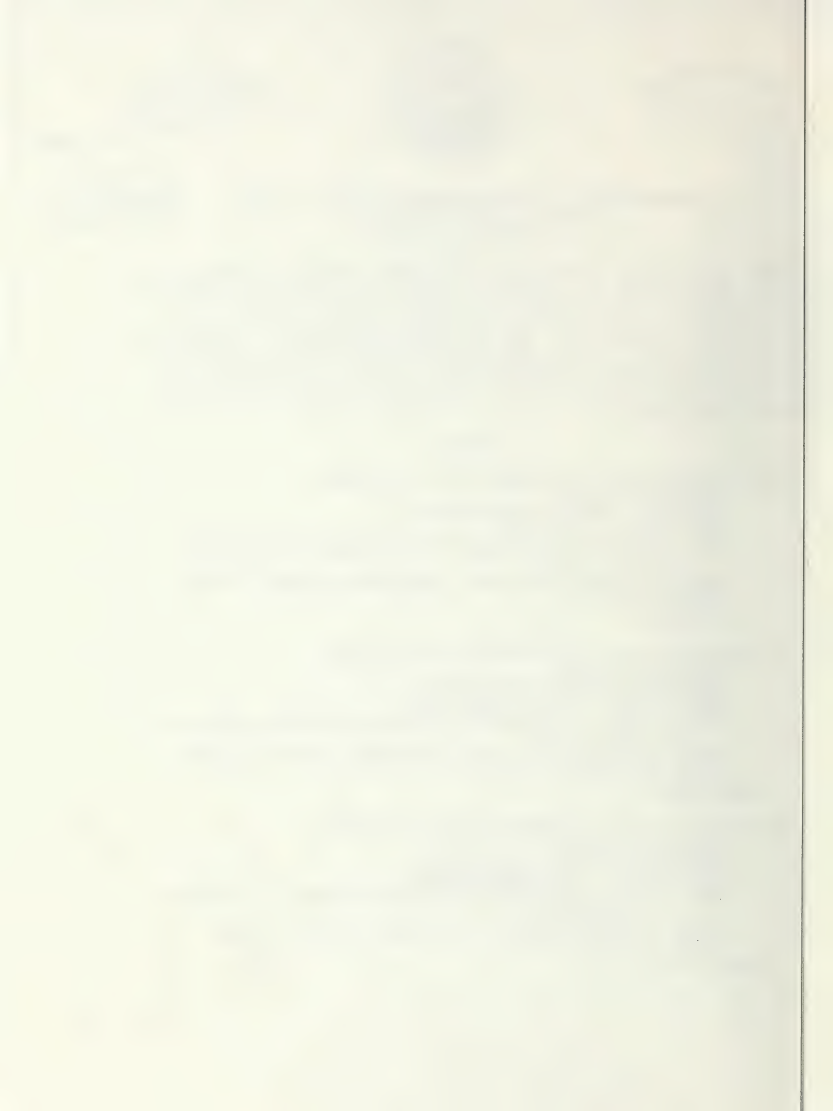
PARCEL ADDRESS: 332 GOLDEN GATE AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$509,050 - APPLICANT'S OPINION: \$150,000

TAXABLE YEAR: 95/96

Public Comment



AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 19, 1996

9:30 A.M. (cont.)

- 4) Hearing, discussion, and possible action involving:

APPLICATION 95-1105

APPLICANT: KENNETH A. WIENER

PARCEL ADDRESS: 640 STEINER ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$530,000 - APPLICANT'S OPINION: \$324,000

TAXABLE YEAR: 95/96

Public Comment

- 5) Hearing, discussion, and possible action involving:

APPLICATION 95-1107

APPLICANT: CHIU K. LUK

PARCEL ADDRESS: 729 CLAY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$948,062 - APPLICANT'S OPINION: \$491,400

TAXABLE YEAR: 95/96

Public Comment

- 6) Hearing, discussion, and possible action involving:

APPLICATION 95-1108

APPLICANT: CHIU K. LUK

PARCEL ADDRESS: 770 SACRAMENTO ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$771,390 - APPLICANT'S OPINION: \$347,760

TAXABLE YEAR: 95/96

Public Comment

- 7) Hearing, discussion, and possible action involving:

APPLICATION 95-1109

APPLICANT: CHIU K. LUK

PARCEL ADDRESS: 855 WASHINGTON ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$962,159 - APPLICANT'S OPINION: \$703,080

TAXABLE YEAR: 95/96

Public Comment



AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 19, 1996

9:30 A.M. (cont.)

- 8) Hearing, discussion, and possible action involving:

APPLICATION 95-1111

APPLICANT: GUADALUPE CHANG

PARCEL ADDRESS: 1331 POLK ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$874,441 - APPLICANT'S OPINION: \$493,810

TAXABLE YEAR: 95/96

Public Comment

- 9) Hearing, discussion, and possible action involving:

APPLICATION 95-1114

APPLICANT: YENN LAI

PARCEL ADDRESS: 1301 MASON ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$615,383 - APPLICANT'S OPINION: \$237,500

TAXABLE YEAR: 95/96

Public Comment

- 10) Hearing, discussion, and possible action involving:

APPLICATION 95-1119

APPLICANT: CATALINA WONG

PARCEL ADDRESS: 1735 STOCKTON ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$928,833 - APPLICANT'S OPINION: \$254,930

TAXABLE YEAR: 95/96

Public Comment

1:30 P.M.

- 11) Hearing, discussion, and possible action involving:

APPLICATION 95-1065

APPLICANT: MAHMOUD A. MAHMOUD

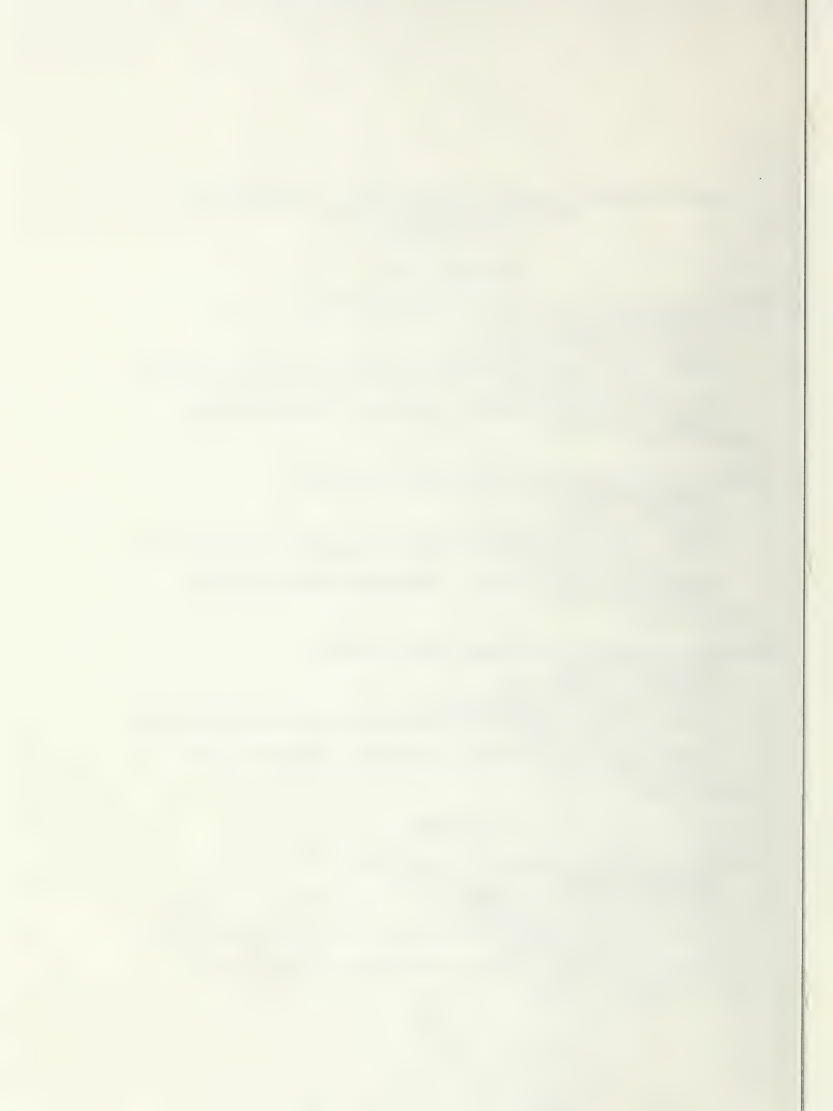
PARCEL ADDRESS: 1424 LOMBARD ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$750,302 - APPLICANT'S OPINION: \$710,000

TAXABLE YEAR: 95/96

Public Comment



AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (cont't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 19, 1996

1:30 P.M. (cont.)

- 12) Hearing, discussion, and possible action involving:

APPLICATION 95-1090

APPLICANT: CHOW W. CHAN

PARCEL ADDRESS: 967 SUTTER ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$602,443 - APPLICANT'S OPINION: \$390,000

TAXABLE YEAR: 95/96

Public Comment

- 13) Hearing, discussion, and possible action involving:

APPLICATION 95-1091

APPLICANT: WING Y. LAU

PARCEL ADDRESS: 1243 PINE ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$853,122 - APPLICANT'S OPINION: \$690,000

TAXABLE YEAR: 95/96

Public Comment

- 14) Hearing, discussion, and possible action involving:

APPLICATION 95-1122

APPLICANT: HUMPHREY HUI

PARCEL ADDRESS: 2514 OCTAVIA ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,414,037 - APPLICANT'S OPINION: \$960,000

TAXABLE YEAR: 95/96

Public Comment

- 15) Hearing, discussion, and possible action involving:

APPLICATION 95-1127

APPLICANT: KANTI GOPAL

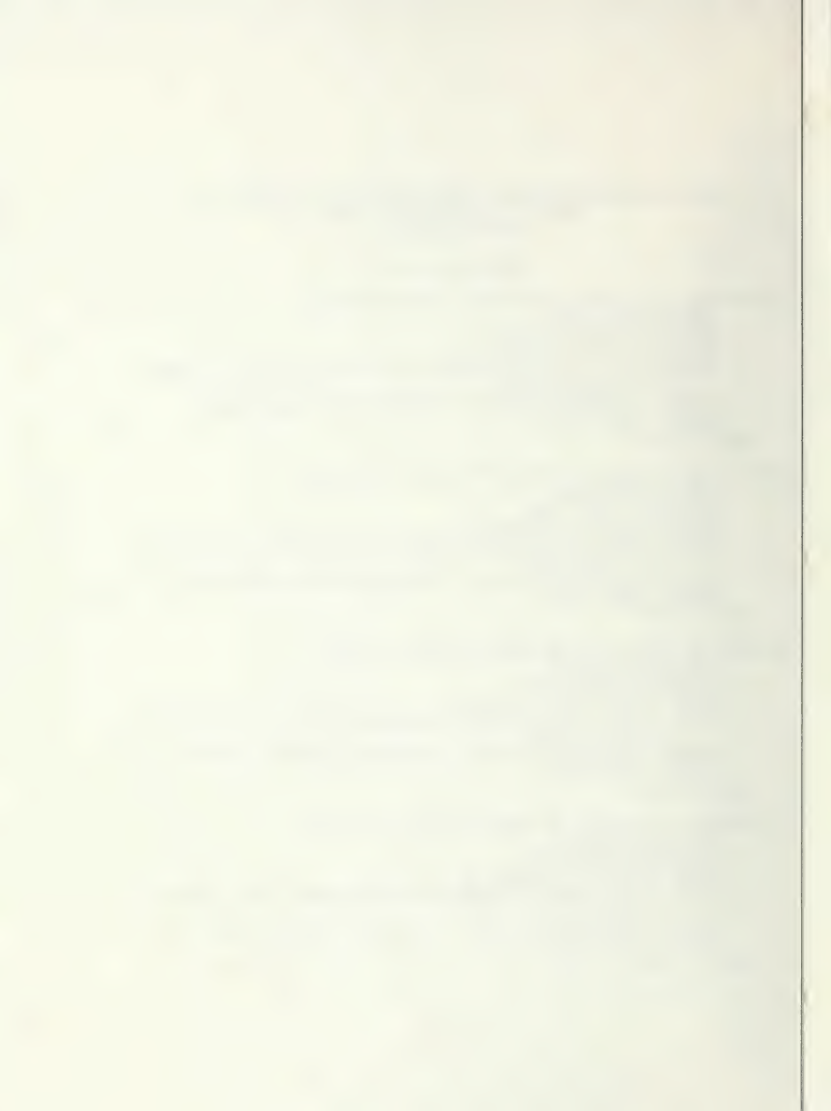
PARCEL ADDRESS: 749 TAYLOR ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,278,636 - APPLICANT'S OPINION: \$750,000

TAXABLE YEAR: 95/96

Public Comment



77

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 19, 1996

1:30 P.M. (cont.)

- 16) Hearing, discussion, and possible action involving:

APPLICATION 95-1144

APPLICANT: S.D. ENT. INC.

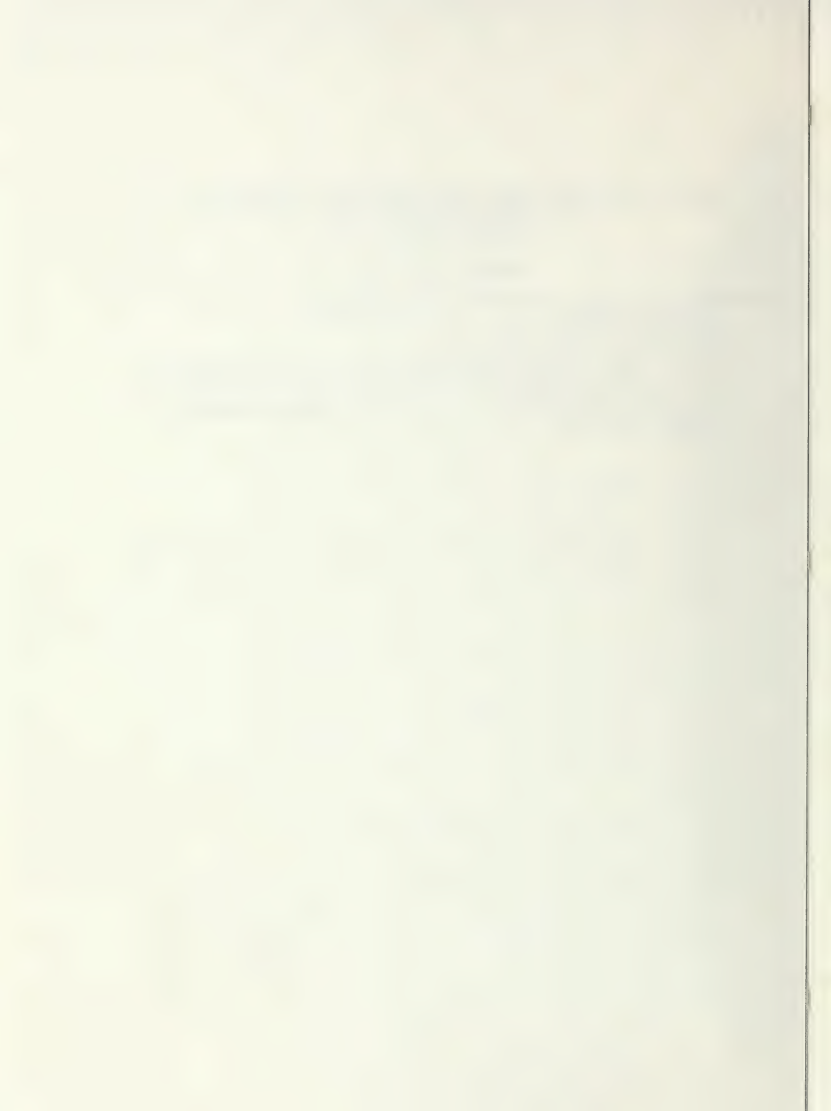
PARCEL ADDRESS: 2576 WASHINGTON ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,232,950 - APPLICANT'S OPINION: \$800,000

TAXABLE YEAR: 95/96

Public Comment



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1/9/96

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

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JAN 22 1997

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In meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, November 19, 1996 at 9:30 a.m.

Present: Peter J. Fatooh, Alec Lambie and Ermelinda Trevino

Quorum present.

Chairperson Ermelinda Trevino presiding

The Journals of Proceedings for the hearings of November 12, 13, and 14, 1996 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1087	A. Henrally Properties	Denied (Withdrawn)
95-1102	350 Golden Gate Associates	Denied (No Show)
95-1103	350 Golden Gate Associates	Denied (No Show)
95-1105	Kenneth A. Wiener	Denied (No Show)
95-1107	Chiu K. Luk	Denied (No Show)
95-1108	Chiu K. Luk	Denied (No Show)
95-1109	Chiu K. Luk	Denied (No Show)
95-1111	Guadalupe Chang	Denied (No Show)
95-1114	Yenn Lai	Denied (No Show)
95-1119	Catalina Wong	Denied (No Show)

RECESS

There being no further business, the Board, at the hour of 10:30 a.m. recessed to reconvene at 1:30 p.m.

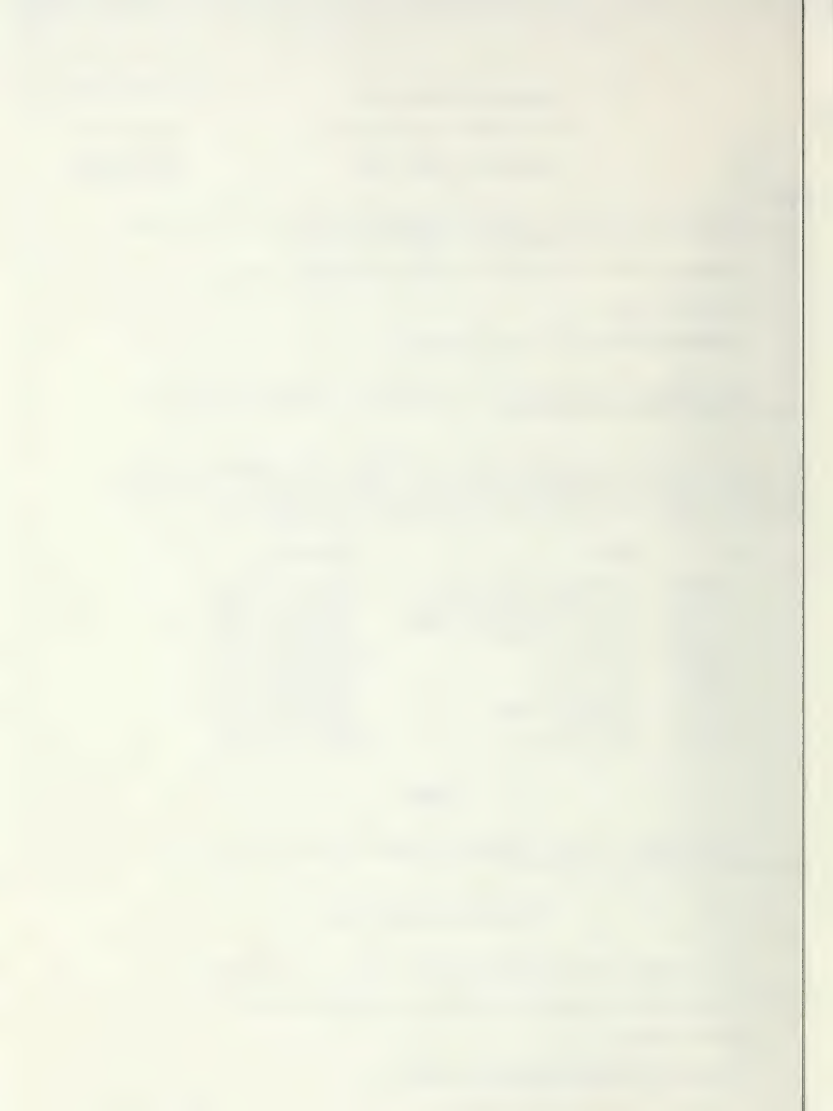
RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Peter J. Fatooh, Alec Lambie and Ermelinda Trevino

Quorum present.

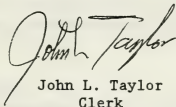
Chairperson Ermelinda Trevino presiding.



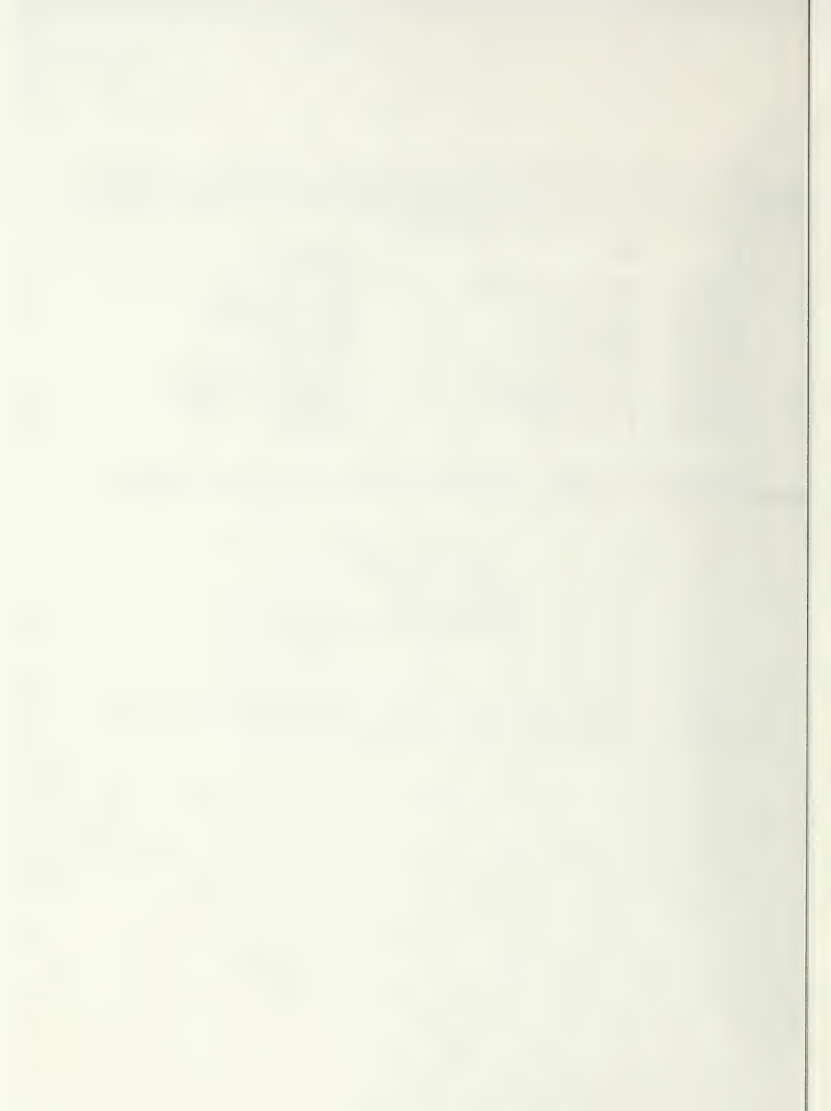
The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1065	Mahmoud A. Mahmoud	Denied (No Show)
95-1090	Chow W. Chan	Denied (Withdrawn)
95-1091	Wing Y. Lau	Denied (Withdrawn)
95-1122	Humphrey Hui	Postponed
95-1127	Kanti Gopal	Denied (Withdrawn)
95-1131	Seyen Investment Inc.	Postponed to 12/12/96
95-1140	The Andrews Hotel	Postponed to 12/12/96
95-1141	Sinclair Louie	Postponed to 12/12/96
95-1144	S.D. Ent. Inc.	Postponed

The Board, at the hour of 2:00 p.m., recessed to reconvene on Wednesday, November 20, 1996 at 9:30 a.m.


John L. Taylor
Clerk 

The Journal of Proceedings for November 19, 1996 was approved as submitted on November 20, 1996 by Board 1.



ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775



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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 20, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-2769

APPLICANT: Massachusetts Mutual Life Insurance
CURRENT ASSESSMENT: \$10,407,000 - APPLICANT OPINION \$ 8,000,000
Board Members: Hagopian, Fatooh, and Trevino

2) APPLICATION 95-2124

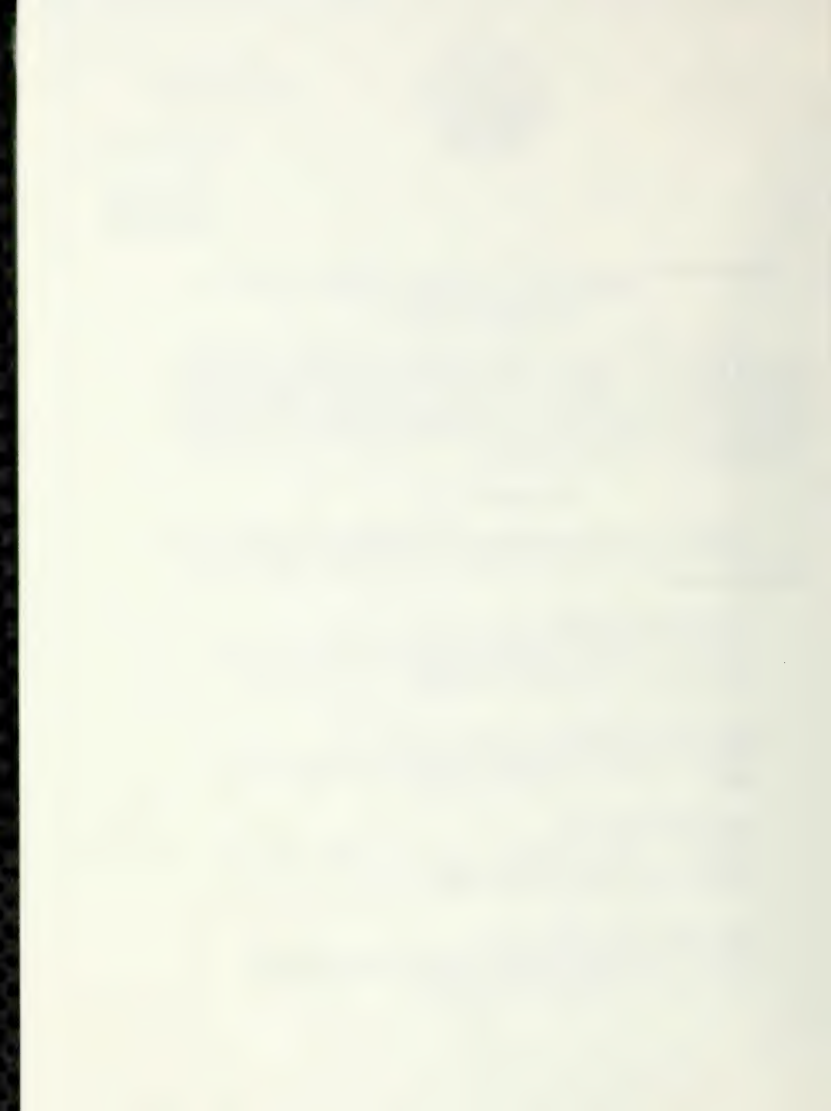
APPLICANT: Massachusetts Mutual Life Insurance
CURRENT ASSESSMENT \$10,528,243 - APPLICANT OPINION: \$5,000,000
Board Members: Hagopian, Fatooh, and Trevino

3) APPLICATION 94-1755

APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT \$80,000,000 - APPLICANT OPINION: \$40,000,000
Board Members: Hagopian, Fatooh, and Reese

4) APPLICATION 94-2708

APPLICANT: California Federal Bank
CURRENT ASSESSMENT \$2,016,295 - APPLICANT OPINION: \$1,425,000
Board Members: Hagopian, Fatooh, and Lambie



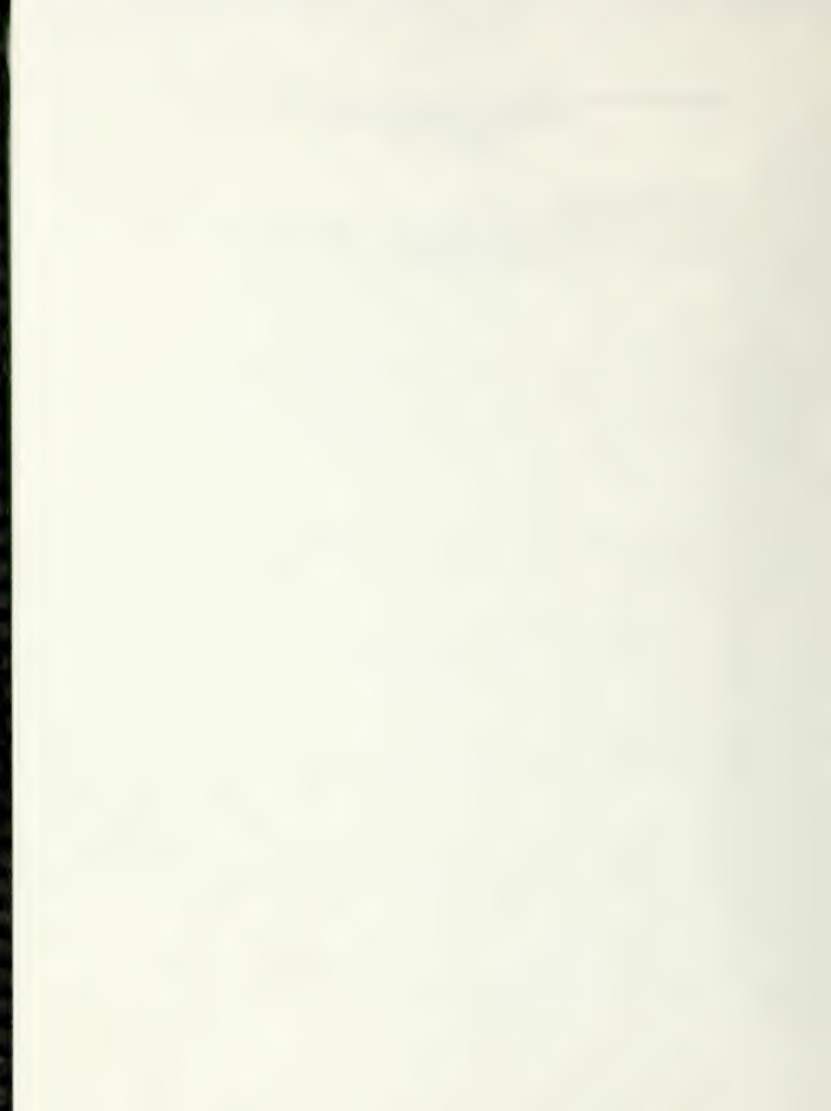
AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING (CON'T)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 20, 1996

5) APPLICATION 95-1842

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,114,362 - **APPLICANT OPINION:** \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie



ASSESSMENT
APPEALS BOARD

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET

NOVEMBER 20, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:

APPLICATION 94-3501

APPLICANT: HMC ACQUISITION PROPERTIES, INC. - HOST MARRIOTT 7

PARCEL ADDRESS: 1250 COLUMBUS AVE. HOST MARRIOTT 7

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$27,000,000 - APPLICANT'S OPINION: \$25,000,000

TAXABLE YEAR: 94/95

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 95-0614

APPLICANT: HMC ACQUISITION PROPERTIES, INC.

PARCEL ADDRESS: 1250 COLUMBUS AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$27,000,000 - APPLICANT'S OPINION: \$25,000,000

TAXABLE YEAR: 95/96

Public Comment

9:30 A.M.

3) Hearing, discussion, and possible action involving:

APPLICATION 94-3046

APPLICANT: MARRIOTT INTERNATIONAL INC.

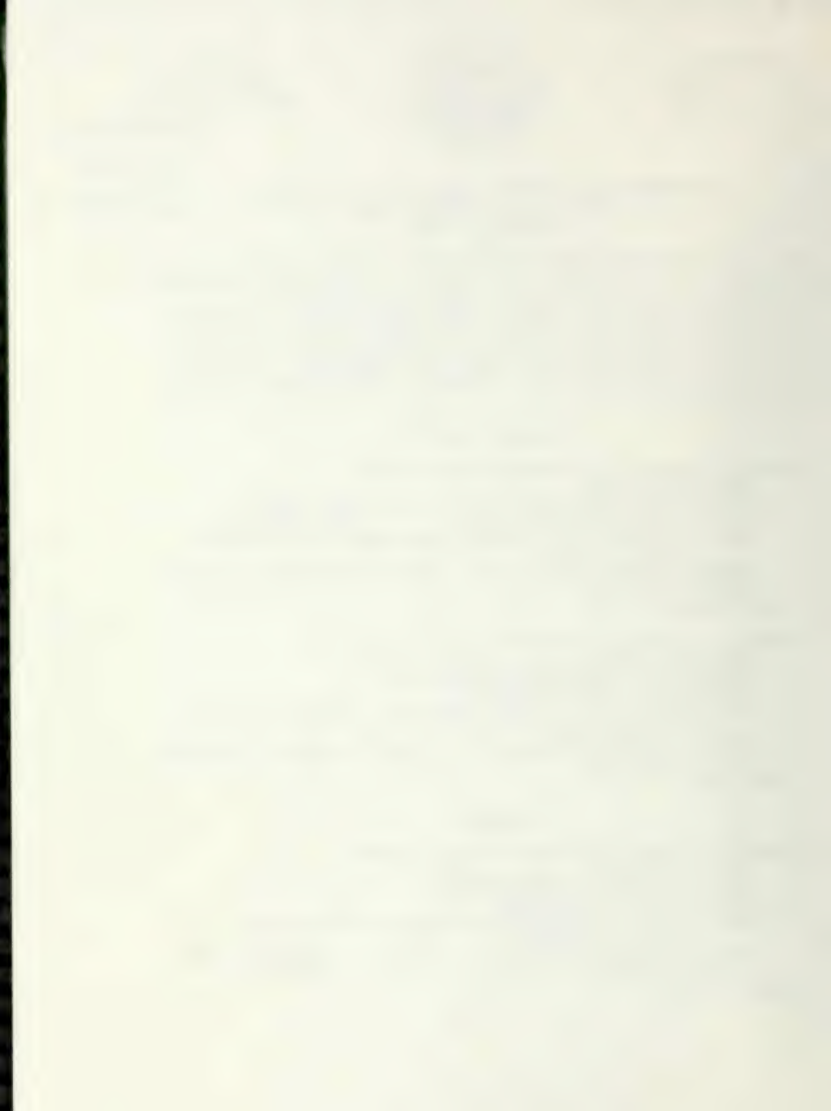
PARCEL ADDRESS: 777 MARKET ST.

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$21,501,890 - APPLICANT'S OPINION: \$19,217,576

TAXABLE YEAR: 94/95

Public Comment



AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 20, 1996

9:30 A.M. (cont.)

- 4) Hearing, discussion, and possible action involving:

APPLICATION 96-0280

APPLICANT: HOST MARRIOTT CORP.

PARCEL ADDRESS: 777 MARKET ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$20,005,849 - APPLICANT'S OPINION: \$6,000,000

TAXABLE YEAR: 96/97

Public Comment

- 5) Hearing, discussion, and possible action involving:

APPLICATION 96-0281

APPLICANT: HOST MARRIOTT CORP.

PARCEL ADDRESS: 777 MARKET ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$815,280 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 94/95

Public Comment

- 6) Hearing, discussion, and possible action involving:

APPLICATION 96-0282

APPLICANT: HOST MARRIOTT CORP.

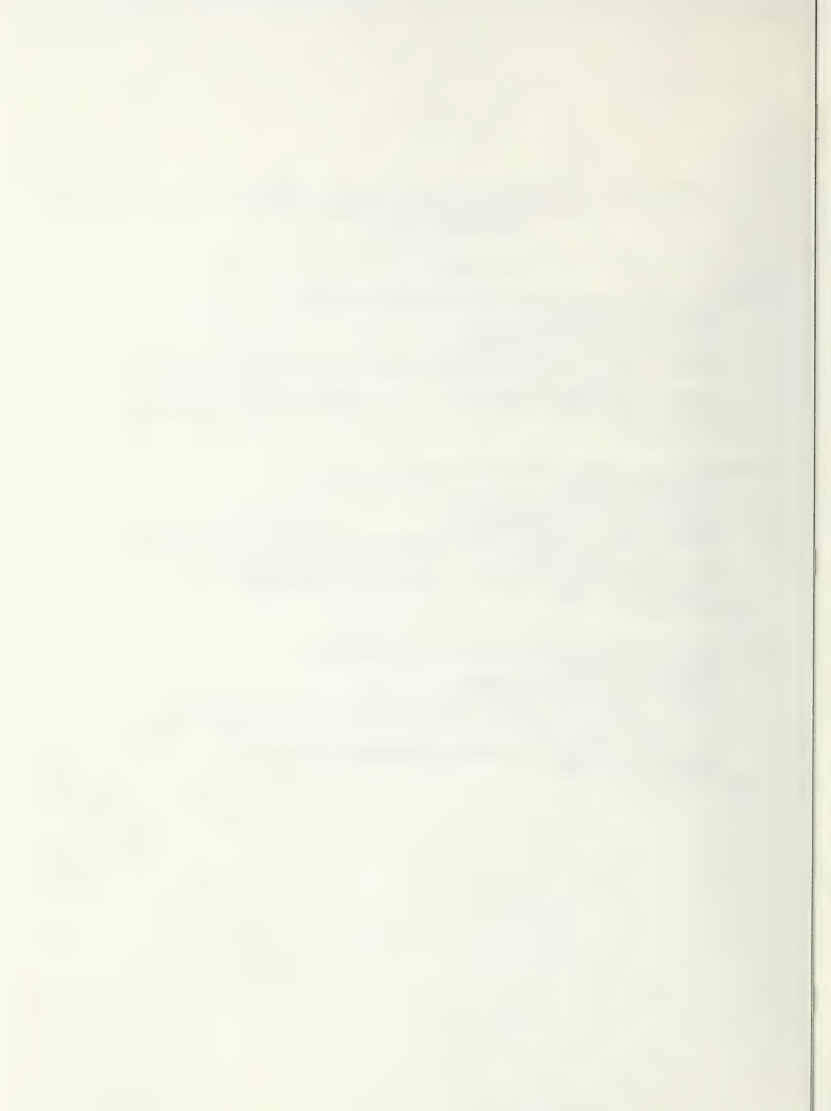
PARCEL ADDRESS: 777 MARKET ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$3,219,550 - APPLICANT'S OPINION: \$0

TAXABLE YEAR: 95/96

Public Comment



JAN 22 1997

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, November 20, 1996 at 9:35 a.m.

Present: Peter J. Fatooh, Alec Lambie, and Fiona Ma

Quorum present

Chairperson: Peter J. Fatooh, Presiding

The Journal of Proceedings for the hearing of November 19, 1996 was approved as submitted

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

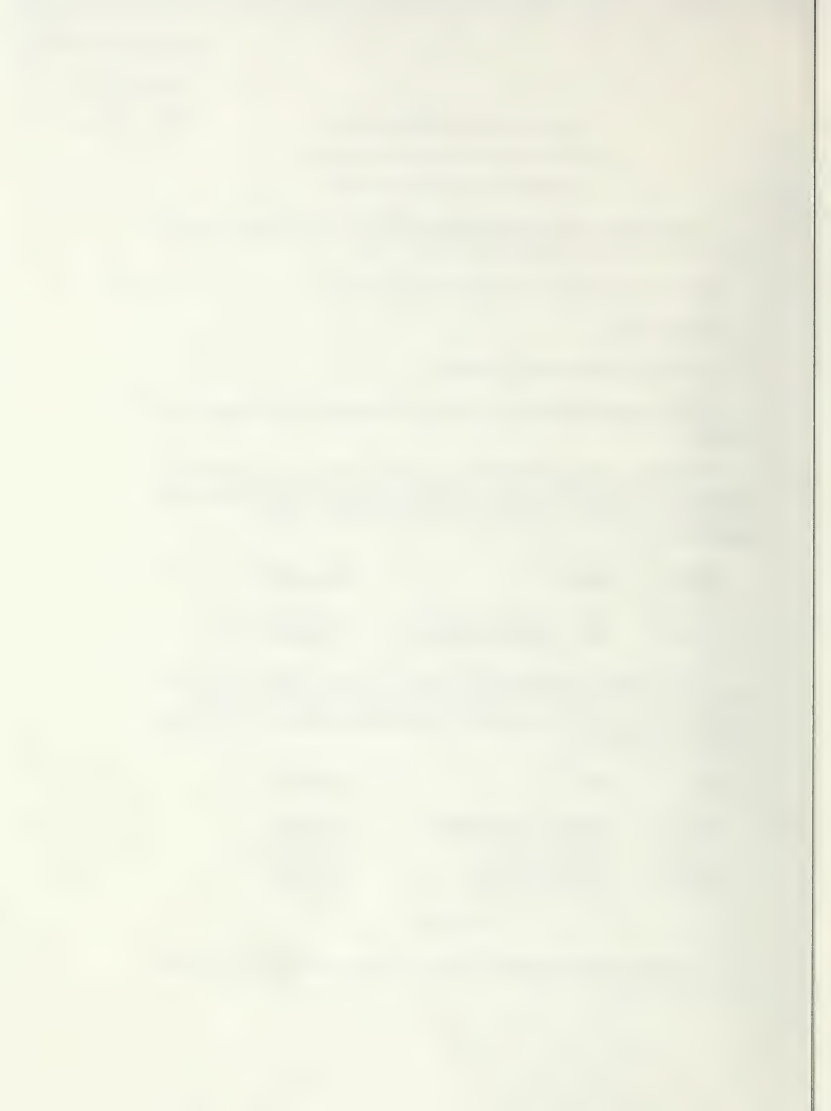
<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-3501	HMC Acquisition Properties, I	Continued (to P.M.)
95-0614	HMC Acquisition Properties, I	Continued (to P.M.)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-3046	Marriott International Inc.	Postponed
96-0280	Host Marriott Corp.	Postponed
96-0281	Host Marriott Corp.	Postponed
96-0282	Host Marriott Corp.	Postponed

RECESS

There being no further business, the Board, at the hour of 11:20 a.m., recessed to reconvene at 1:30 p.m.



RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:20 p.m.

Present: Peter J. Fatooh, Alec Lambie, and Fiona Ma

Quorum present

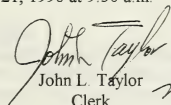
Chairperson: Peter J. Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

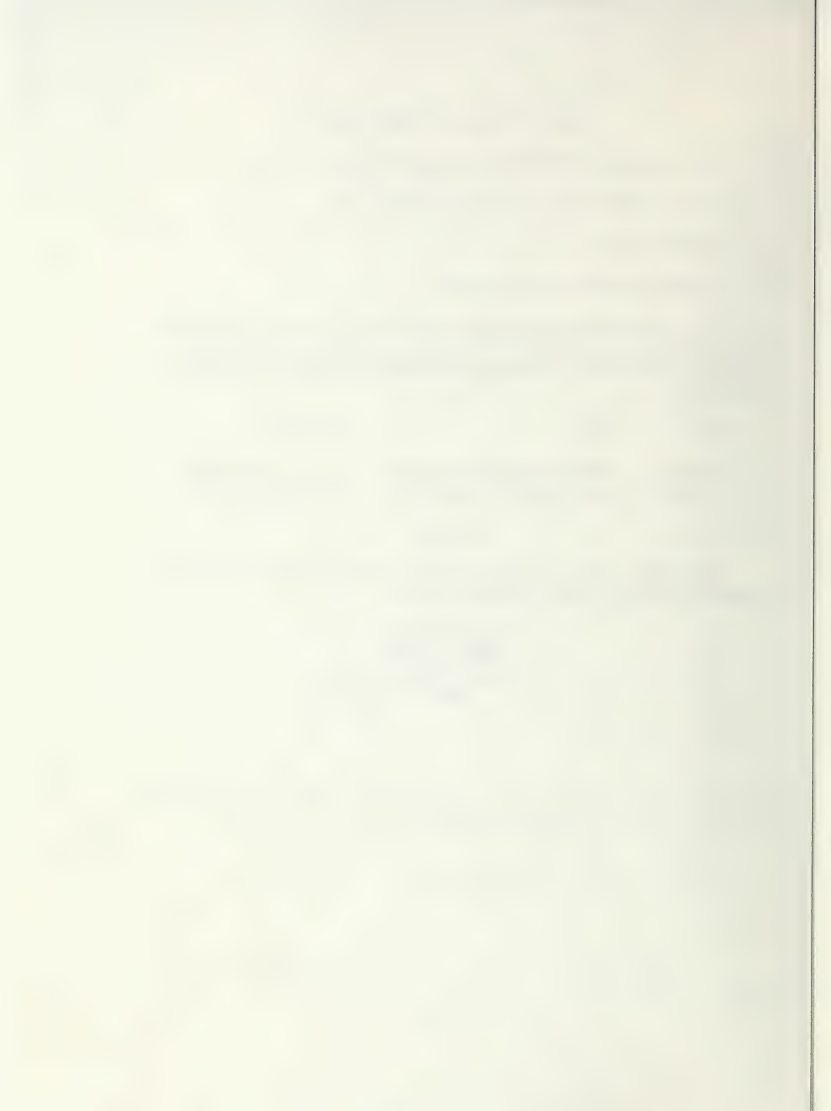
<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-3501	HMC Acquisition Properties, I	A.V. Lowered (Board)
95-0614	HMC Acquisition Properties, I	A.V. Lowered (Board)

RECESS

There being no further business, the Board, at the hour of 4:00 p.m., recessed to reconvene Thursday, November 21, 1996 at 9:30 a.m.


John L. Taylor
Clerk 

The Journal of Proceedings for November 20, 1996 was approved as submitted by Board 1 on November 26, 1996.



**ASSESSMENT
APPEALS BOARD**

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**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 21, 1996**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-2769

APPLICANT: Massachusetts Mutual Life Insurance

CURRENT ASSESSMENT: \$10,407,000 - APPLICANT OPINION: \$ 8,000,000

Board Members: Hagopian, Fatooh, and Trevino

2) APPLICATION 95-2124

APPLICANT: Massachusetts Mutual Life Insurance

CURRENT ASSESSMENT: \$10,528,243 - APPLICANT OPINION: \$5,000,000

Board Members: Hagopian, Fatooh, and Trevino

3) APPLICATION 94-1755

APPLICANT: Tokyu Corporation

CURRENT ASSESSMENT \$80,000,000 - APPLICANT OPINION: \$40,000,000

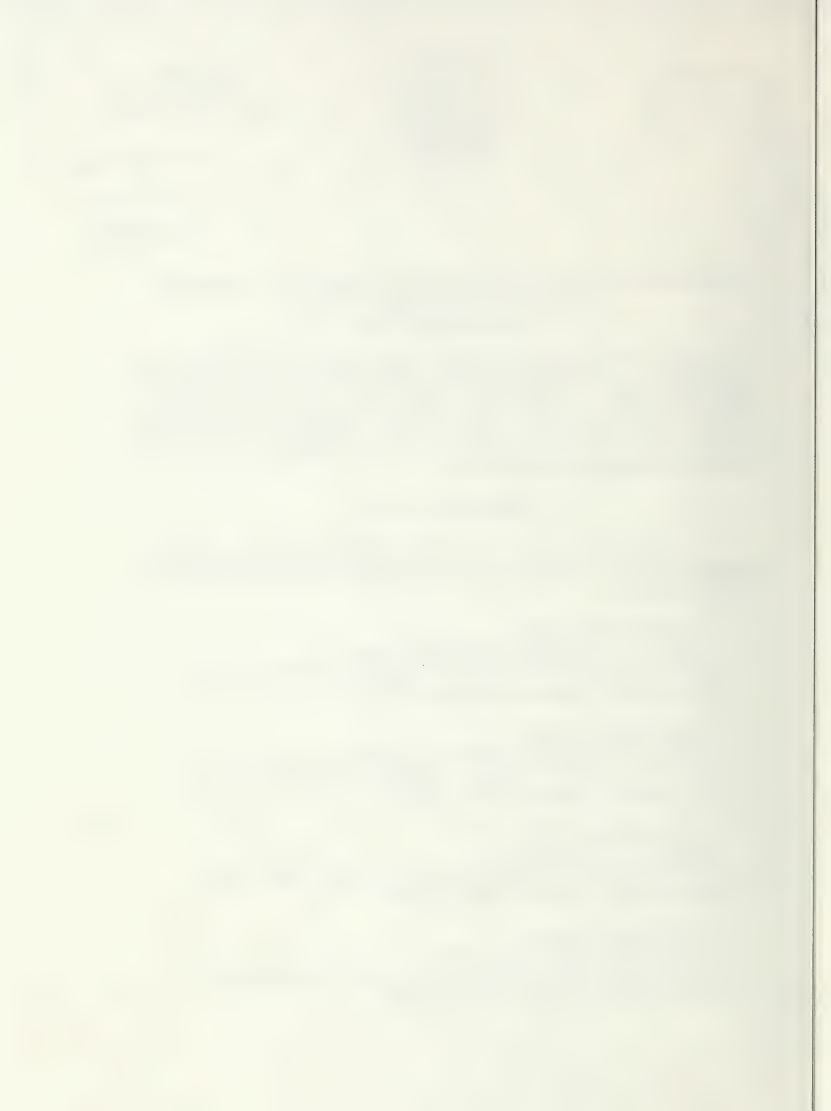
Board Members: Hagopian, Fatooh, and Reese

4) APPLICATION 94-2708

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,016,295 - APPLICANT OPINION: \$1,425,000

Board Members: Hagopian, Fatooh, and Lambie



AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING (CON'T)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 21, 1996

5) APPLICATION 95-1842

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,114,362 - **APPLICANT OPINION:** \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie



**ASSESSMENT
APPEALS BOARD**

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**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET**

NOVEMBER 21, 1996

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11/21/96

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:

APPLICATION 94-3024

APPLICANT: CHINA BASIN PROPERTIES LTD.

PARCEL ADDRESS: 185 BERRY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$73,431,227 - APPLICANT'S OPINION: \$24,000,000

TAXABLE YEAR: 94/95

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 95-1644

APPLICANT: CHINA BASIN PROPERTIES LTD.

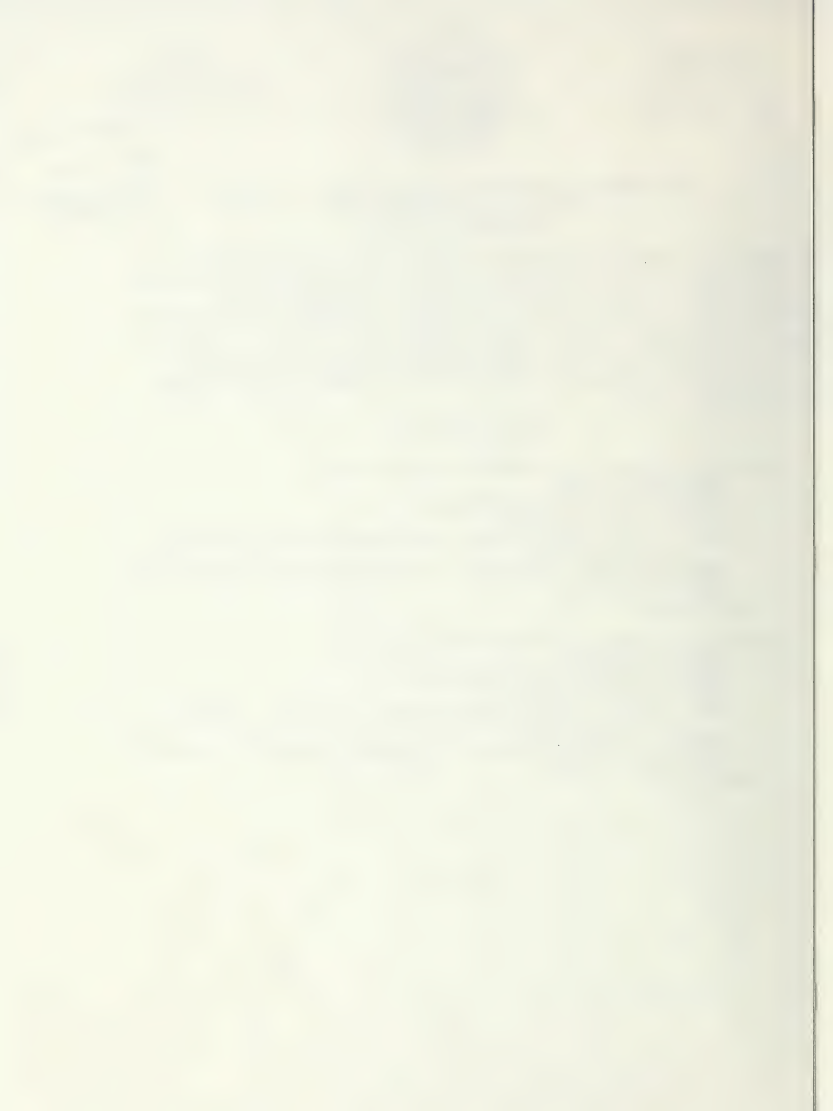
PARCEL ADDRESS: 105 BERRY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$74,289,259 - APPLICANT'S OPINION: \$24,000,000

TAXABLE YEAR: 95/96

Public Comment



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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, November 21, 1996 at 9:40 a.m.

Present: Peter J. Fatooh, Hayes Miles, and Linda Trevino

Quorum present

Chairperson: Peter J. Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-3024	China Basin Properties LTD.	Continued (to P.M.)
95-1644	China Basin Properties LTD.	Continued (to P.M.)

RECESS

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

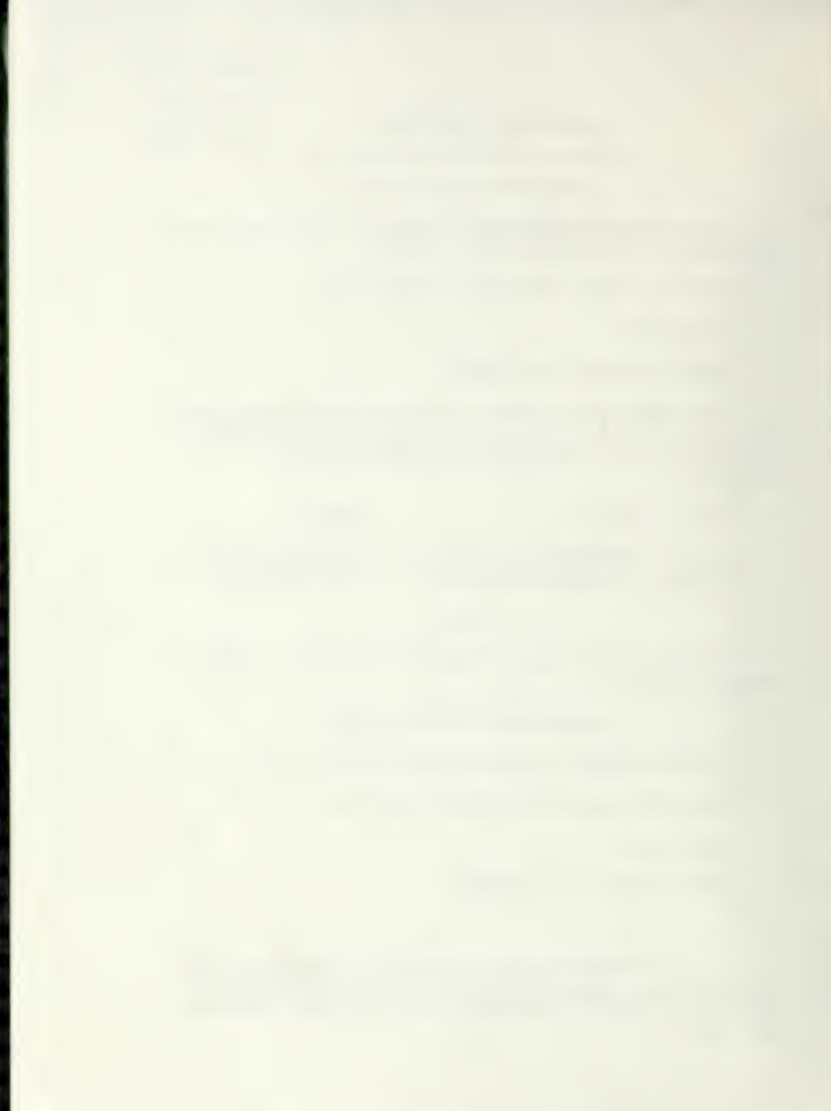
The Assessment Appeals Board reconvened at the hour of 1:45 p.m.

Present: Peter J. Fatooh, Hayes Miles and Linda Trevino

Quorum present

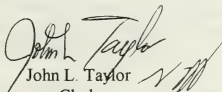
Chairperson: Peter J. Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

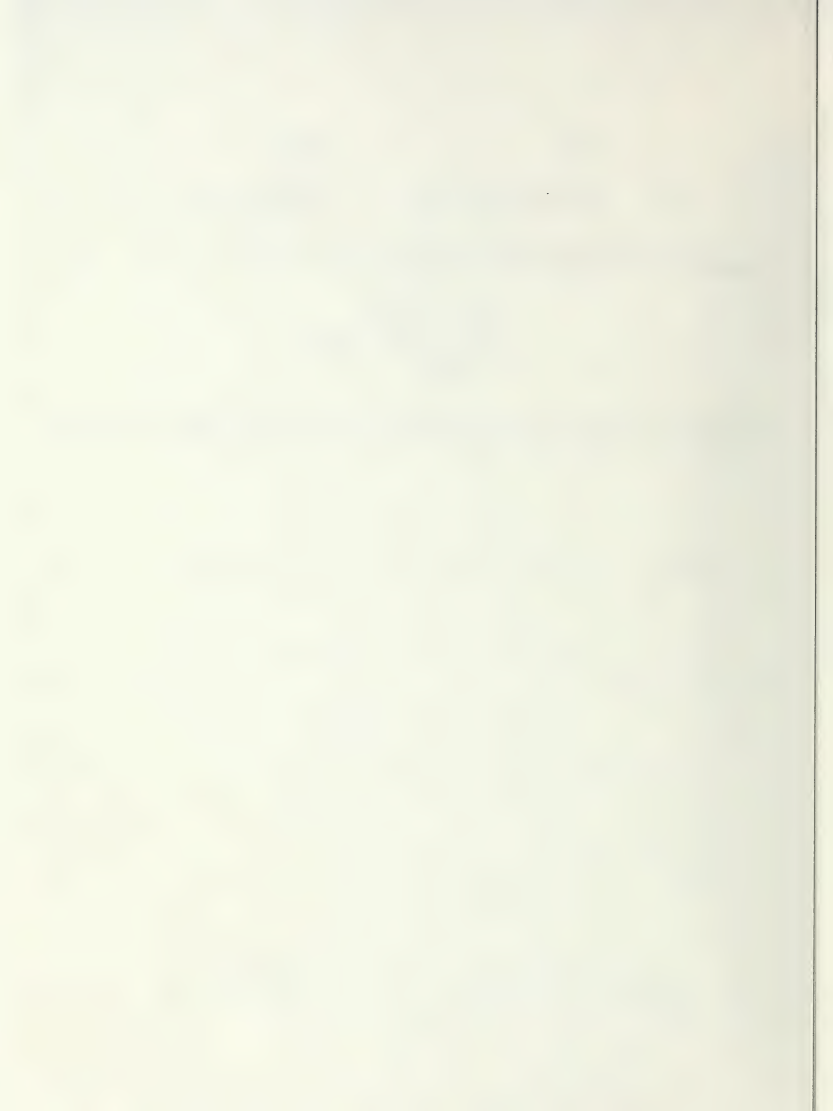


<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-3024	China Basin Properties LTD.	Continued (to 11-22-96)
95-1644	China Basin Properties LTD.	Continued (to 11-22-96)

There being no further business, the Board, at the hour of 3:35 p.m., recessed to reconvene Friday, November 22, 1996 at 9:30 a.m.


John L. Taylor
Clerk

The Journal of Proceeds for November 21, 1996 was approved as submitted by Board 1 on November 26, 1996.



ASSESSMENT
APPEALS BOARD

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FAX (415) 554-6775



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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 22, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-2769

APPLICANT: Massachusetts Mutual Life Insurance

CURRENT ASSESSMENT: \$10,407,000 - APPLICANT OPINION: \$ 8,000,000

Board Members: Hagopian, Fatooh, and Trevino

2) APPLICATION 95-2124

APPLICANT: Massachusetts Mutual Life Insurance

CURRENT ASSESSMENT: \$10,528,243 - APPLICANT OPINION: \$5,000,000

Board Members: Hagopian, Fatooh, and Trevino

3) APPLICATION 94-1755

APPLICANT: Tokyu Corporation

CURRENT ASSESSMENT: \$80,000,000 - APPLICANT OPINION: \$40,000,000

Board Members: Hagopian, Fatooh, and Reese

4) APPLICATION 94-2708

APPLICANT: California Federal Bank

CURRENT ASSESSMENT: \$2,016,295 - APPLICANT OPINION: \$1,425,000

Board Members: Hagopian, Fatooh, and Lambie



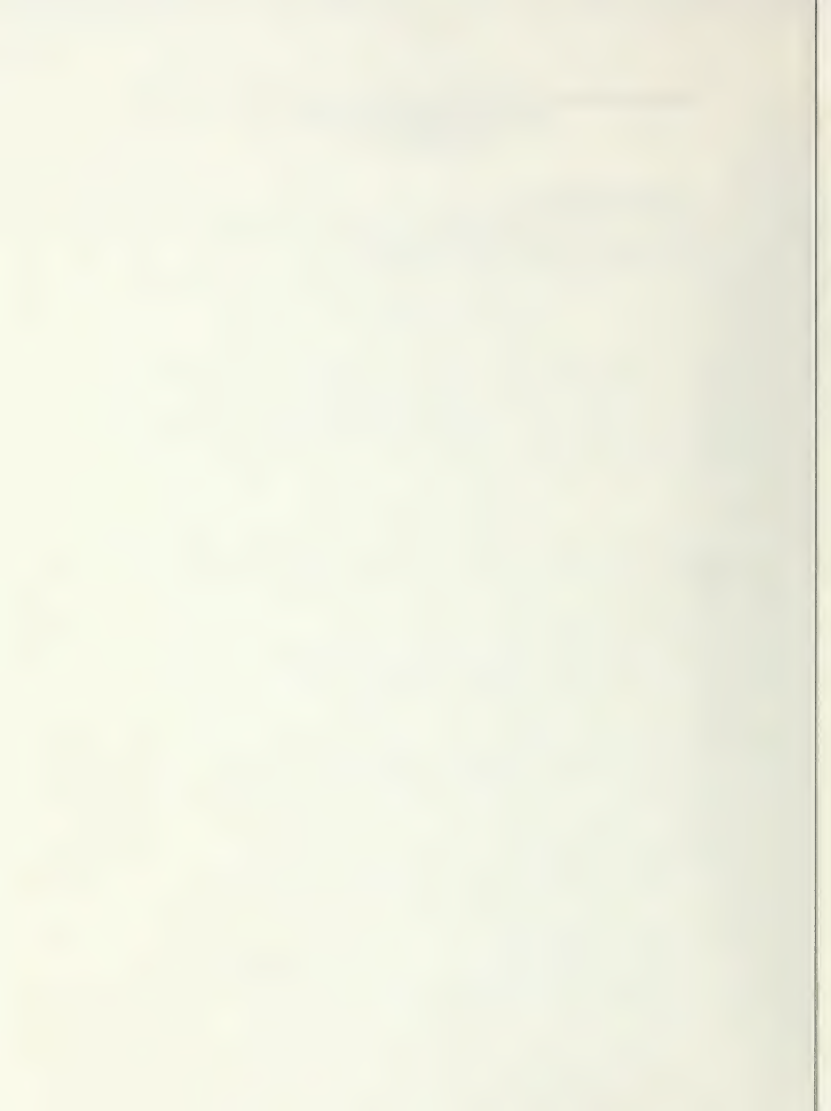
AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING (CON'T)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 22, 1996

5) APPLICATION 95-1842

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,114,362 - APPLICANT OPINION: \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie



**ASSESSMENT
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**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 22, 1996**

22/96 Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:

APPLICATION 94-3024

APPLICANT: CHINA BASIN PROPERTIES LTD.

PARCEL ADDRESS: 185 BERRY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$73,431,227 - APPLICANT'S OPINION: \$24,000,000

TAXABLE YEAR: 94/95

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 95-1644

APPLICANT: CHINA BASIN PROPERTIES LTD.

PARCEL ADDRESS: 105 BERRY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$74,289,259 - APPLICANT'S OPINION: \$24,000,000

TAXABLE YEAR: 95/96

Public Comment



JAN 22 1997

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, November 22, 1996 at 9:45 a.m.

Present: Peter J. Fatooh, Hayes Miles, and Linda Trevino

Quorum present

Chairperson: Peter J. Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-3024	China Basin Properties LTD.	Continued (to P.M.)
95-1644	China Basin Properties LTD.	Continued (to P.M.)

RECESS

There being no further business, the Board, at the hour of 11:40 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

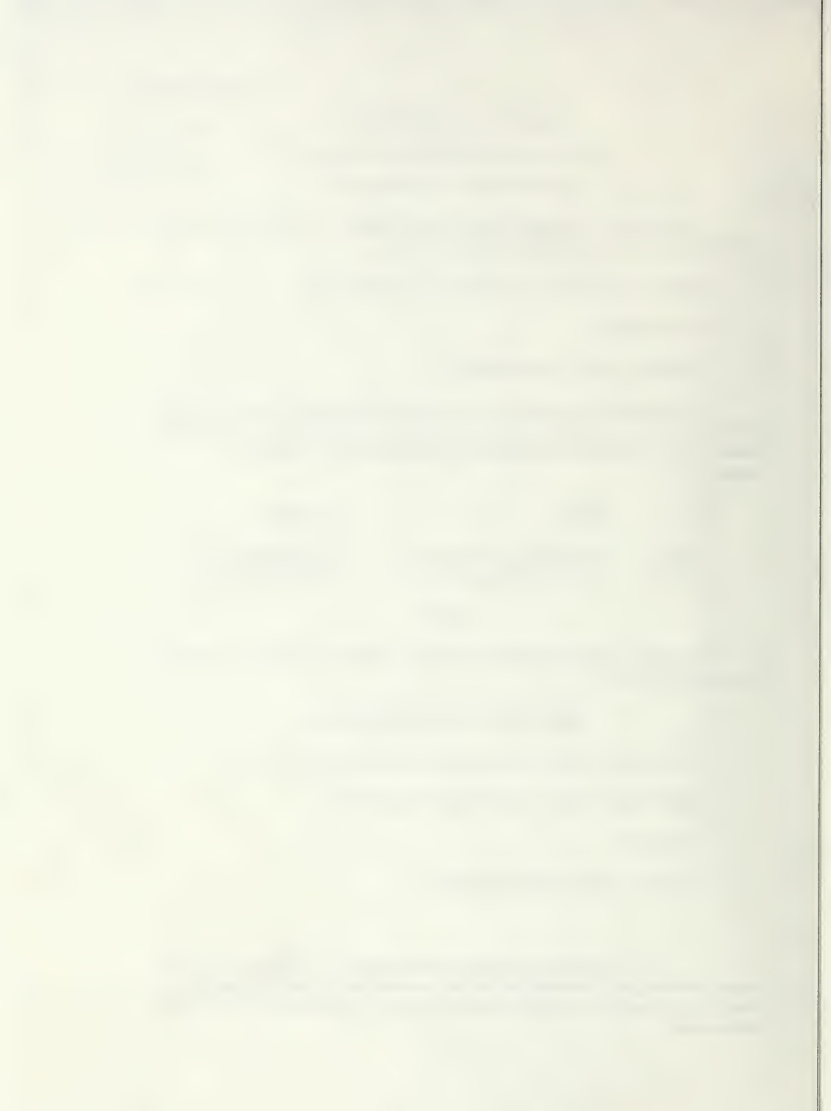
The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Peter J. Fatooh, Hayes Miles and Linda Trevino

Quorum present

Chairperson: Peter J. Fatooh, Presiding

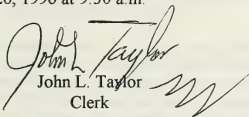
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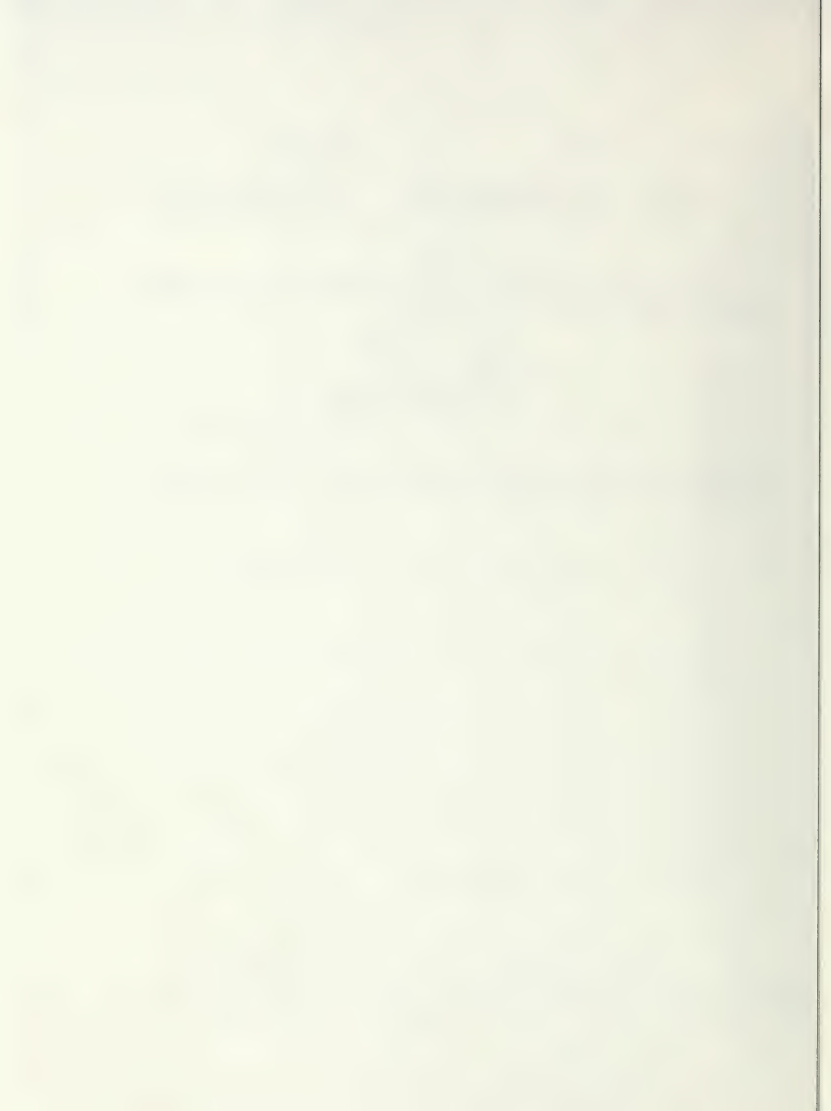
<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-3024	China Basin Properties LTD.	Continued (to 12-19-96)
95-1644	China Basin Properties LTD.	Continued (to 12-19-96)

RECESS

There being no further business, the Board, at the hour of 3:00 p.m., recessed to reconvene Tuesday, November 26, 1996 at 9:30 a.m.


John L. Taylor
Clerk

The Journal of Proceedings for November 22, 1996 was approved as submitted by Board 1 on November 26, 1996.



ASSESSMENT
APPEALS BOARD
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**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 25, 1996**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

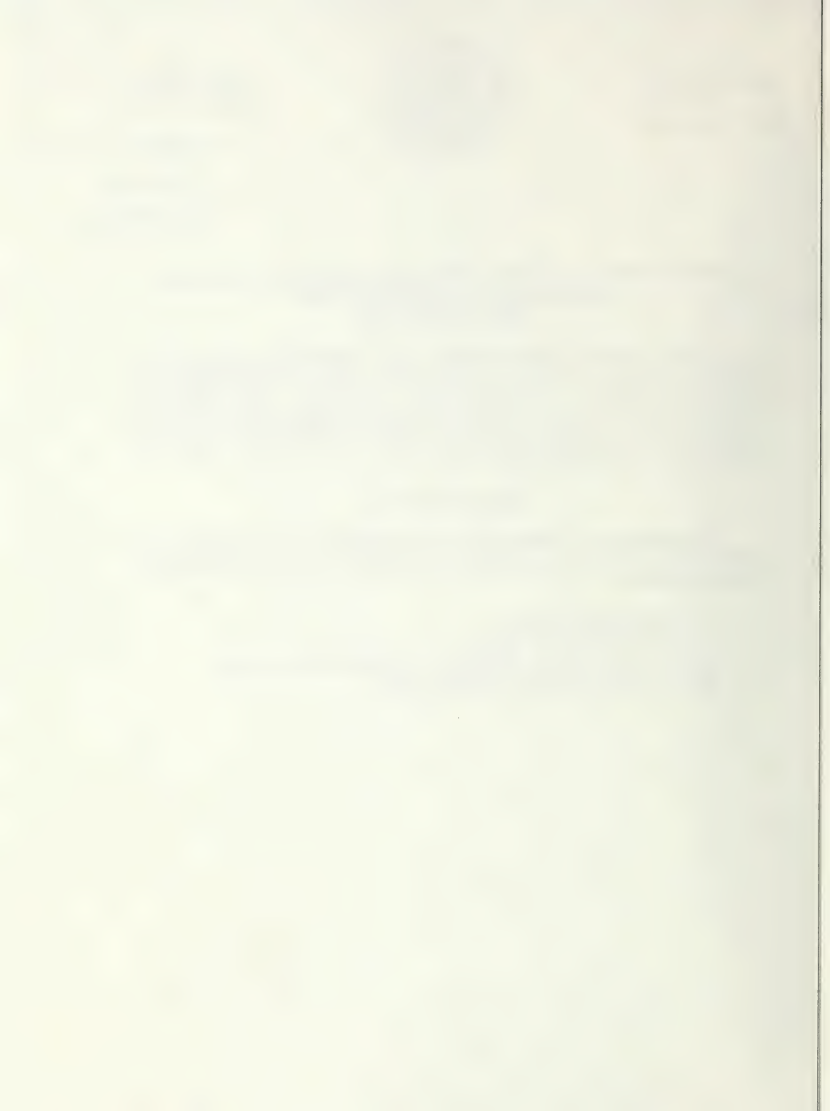
The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 95-1194

APPLICANT: Stephanie Marie Ward

CURRENT ASSESSMENT: \$285,000 - **APPLICANT OPINION:** \$ 200,000

Board Members: Lee, Chun, and Ramirez-Tom



**ASSESSMENT
APPEALS BOARD**

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**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 25, 1996**

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11/25/96

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:

APPLICATION 95-0980

APPLICANT: 1366-68 INC.

PARCEL ADDRESS: 1366 17TH AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$523,076 - APPLICANT'S OPINION: \$472,000

TAXABLE YEAR: 95/96

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 95-1054

APPLICANT: QUOTRON SYSTEMS INC.

PARCEL ADDRESS: 100 BUSH ST. #300

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$664,958 - APPLICANT'S OPINION: \$140,000

TAXABLE YEAR: 95/96

Public Comment

3) Hearing, discussion, and possible action involving:

APPLICATION 95-1055

APPLICANT: QUOTRON SYSTEMS, INC.

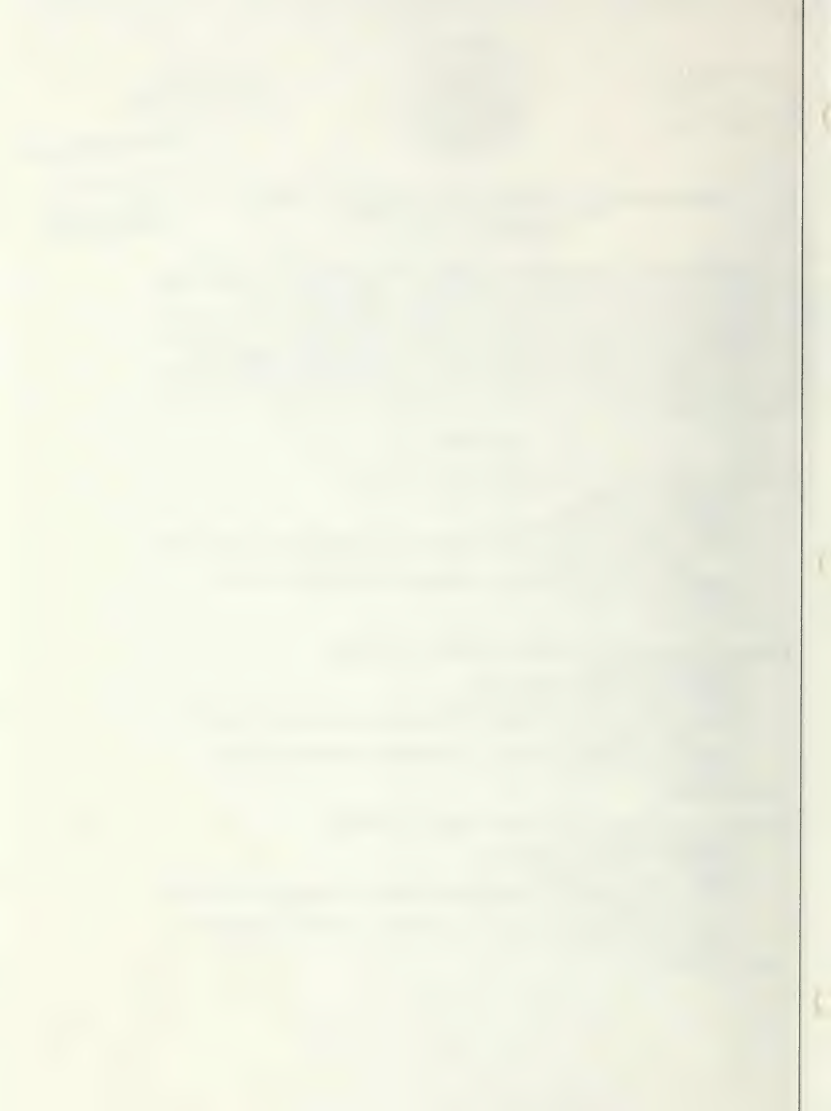
PARCEL ADDRESS: VARIOUS

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,561,894 - APPLICANT'S OPINION: \$300,000

TAXABLE YEAR: 95/96

Public Comment



AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 25, 1996

9:30 A.M. (cont.)

- 4) Hearing, discussion, and possible action involving:

APPLICATION 95-1069

APPLICANT: JOHN LIN

PARCEL ADDRESS: 3019 PINE ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$547,781 - APPLICANT'S OPINION: \$360,000

TAXABLE YEAR: 95/96

Public Comment

- 5) Hearing, discussion, and possible action involving:

APPLICATION 95-1073

APPLICANT: IRENE KHO

PARCEL ADDRESS: 3739 GEARY BLVD.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$605,422 - APPLICANT'S OPINION: \$330,000

TAXABLE YEAR: 95/96

Public Comment

- 6) Hearing, discussion, and possible action involving:

APPLICATION 95-1088

APPLICANT: DONALD FU

PARCEL ADDRESS: 4659 MISSION ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$370,368 - APPLICANT'S OPINION: \$260,000

TAXABLE YEAR: 95/96

Public Comment

- 7) Hearing, discussion, and possible action involving:

APPLICATION 95-1106

APPLICANT: SHAO F. HUANG

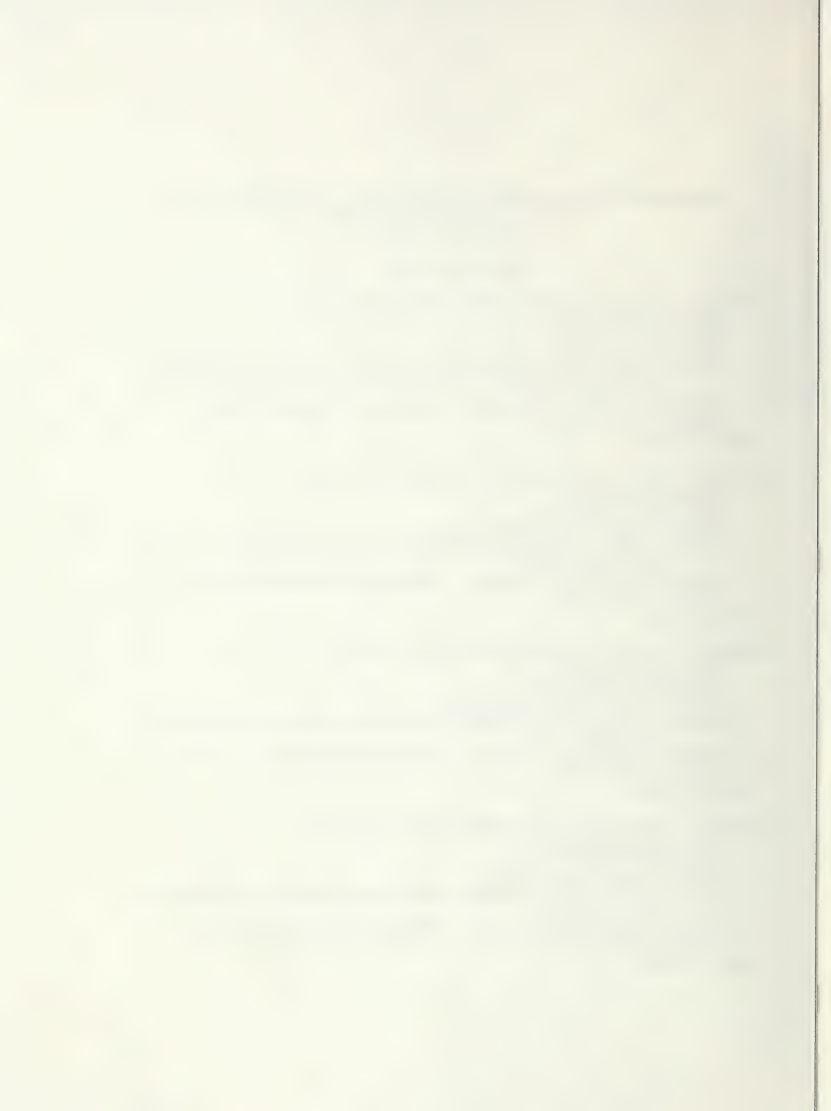
PARCEL ADDRESS: 1259 OAK ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$625,000 - APPLICANT'S OPINION: \$284,660

TAXABLE YEAR: 95/96

Public Comment



17
AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 25, 1996

9:30 A.M. (cont.)

- 8) Hearing, discussion, and possible action involving:

APPLICATION 95-1112

APPLICANT: STANLEY W. NG

PARCEL ADDRESS: 1341 GROVE ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$497,989 - APPLICANT'S OPINION: \$275,600

TAXABLE YEAR: 95/96

Public Comment

- 9) Hearing, discussion, and possible action involving:

APPLICATION 95-1113

APPLICANT: SHIRLEY L. NG

PARCEL ADDRESS: 1391 8TH AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,766,392 - APPLICANT'S OPINION: \$726,680

TAXABLE YEAR: 95/96

Public Comment

- 10) Hearing, discussion, and possible action involving:

APPLICATION 95-1115

APPLICANT: CHARLIE J. HAN

PARCEL ADDRESS: 3129 GEARY BLVD.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$536,937 - APPLICANT'S OPINION: \$243,000

TAXABLE YEAR: 95/96

Public Comment

- 11) Hearing, discussion, and possible action involving:

APPLICATION 95-1120

APPLICANT: CHUNG S. FWANG

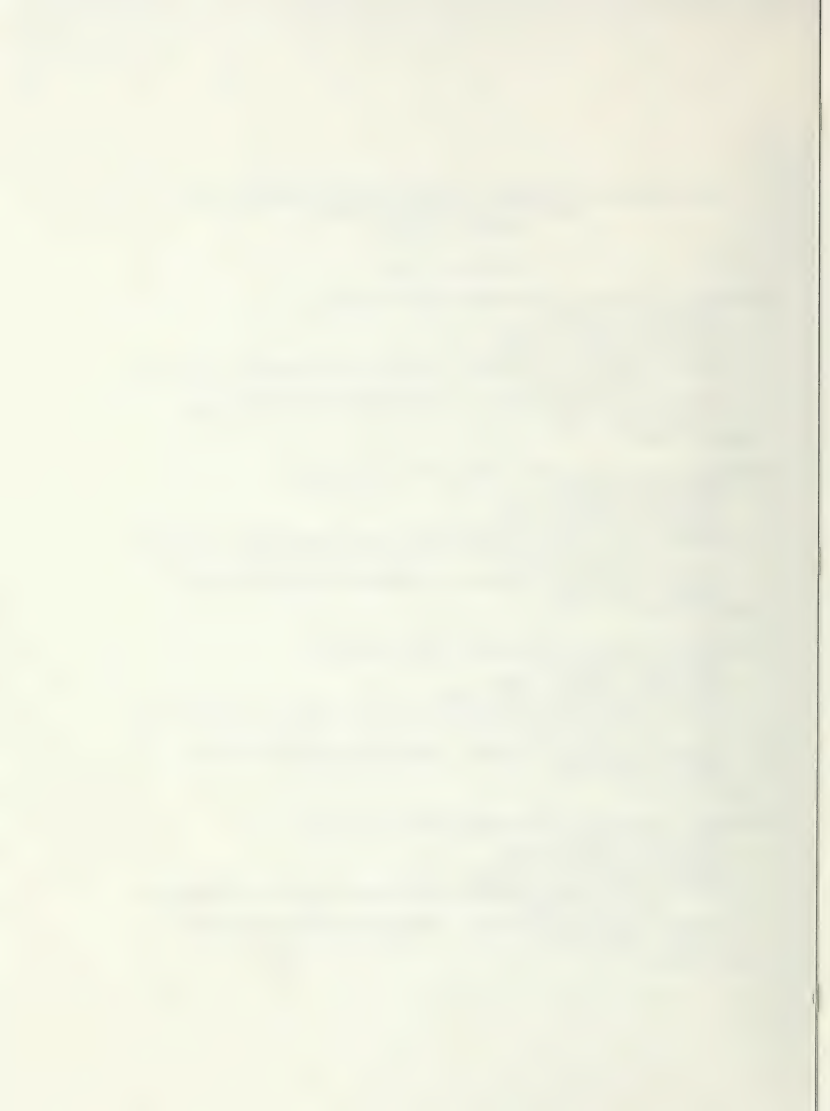
PARCEL ADDRESS: 327 25TH AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$676,542 - APPLICANT'S OPINION: \$209,240

TAXABLE YEAR: 95/96

Public Comment



17

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 25, 1996

9:30 A.M. (cont.)

- 12) Hearing, discussion, and possible action involving:

APPLICATION 95-1121

APPLICANT: EDWIN SEE

PARCEL ADDRESS: 270 NAPOLEON ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$833,474 - APPLICANT'S OPINION: \$497,760

TAXABLE YEAR: 95/96

Public Comment

- 13) Hearing, discussion, and possible action involving:

APPLICATION 95-1708

APPLICANT: BRUCE H. QVALE

PARCEL ADDRESS: 201 LAUREL ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,500,000 - APPLICANT'S OPINION: \$1,300,000

TAXABLE YEAR: 95/96

Public Comment

1:30 P.M.

- 14) Hearing, discussion, and possible action involving:

APPLICATION 95-1075

APPLICANT: IRENE KHO

PARCEL ADDRESS: 163 EDDY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$931,049 - APPLICANT'S OPINION: \$550,000

TAXABLE YEAR: 95/96

Public Comment

- 15) Hearing, discussion, and possible action involving:

APPLICATION 95-1080

APPLICANT: ROSALINA L. AVENA

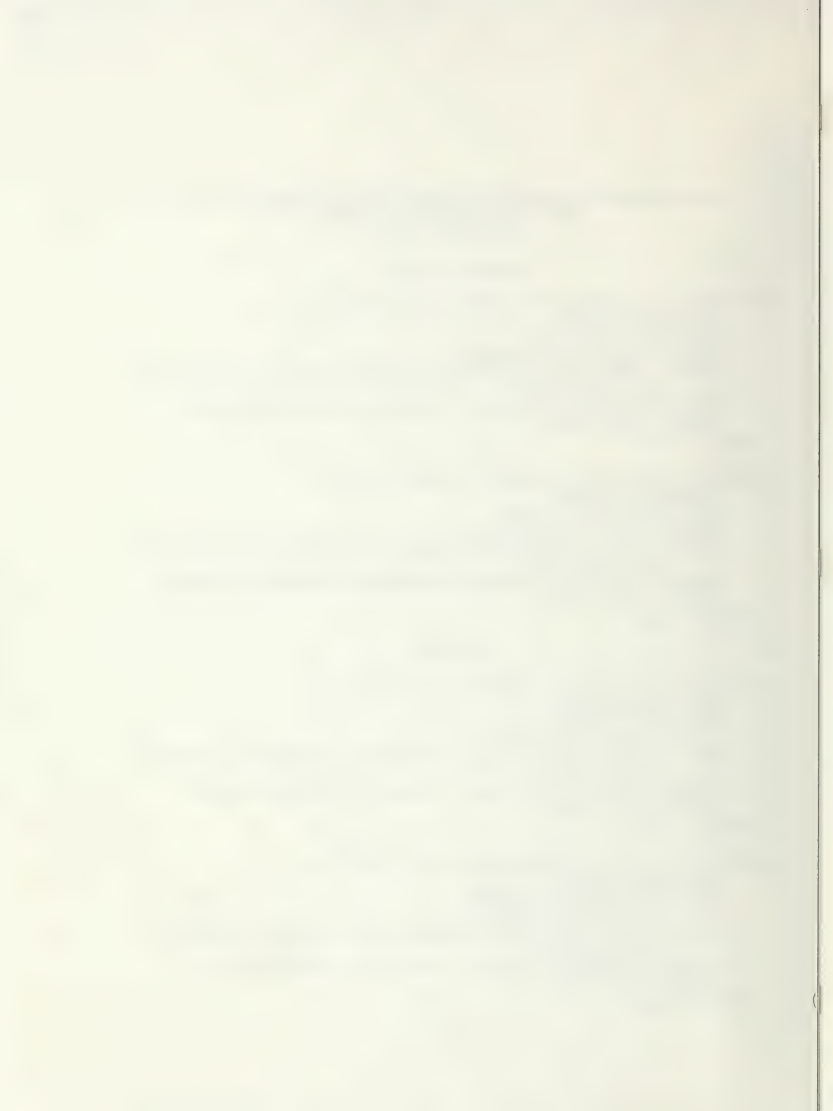
PARCEL ADDRESS: 5524 MISSION ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$432,665 - APPLICANT'S OPINION: \$307,000

TAXABLE YEAR: 95/96

Public Comment



17
AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 25, 1996

1:30 P.M. (cont.)

- 16) Hearing, discussion, and possible action involving:

APPLICATION 95-1089

APPLICANT: LUCY KIERNAN

PARCEL ADDRESS: 817 VALENCIA ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$486,005 - APPLICANT'S OPINION: \$288,163

TAXABLE YEAR: 95/96

Public Comment

- 17) Hearing, discussion, and possible action involving:

APPLICATION 95-1100

APPLICANT: HARRY LEE

PARCEL ADDRESS: 3801 MARKET ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$756,132 - APPLICANT'S OPINION: \$447,985

TAXABLE YEAR: 95/96

Public Comment

- 18) Hearing, discussion, and possible action involving:

APPLICATION 95-1123

APPLICANT: IRENE KHO

PARCEL ADDRESS: 4737 GEARY BLVD.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$605,772 - APPLICANT'S OPINION: \$270,000

TAXABLE YEAR: 95/96

Public Comment

- 19) Hearing, discussion, and possible action involving:

APPLICATION 95-1137

APPLICANT: GOLDEN AGE INVESTMENT

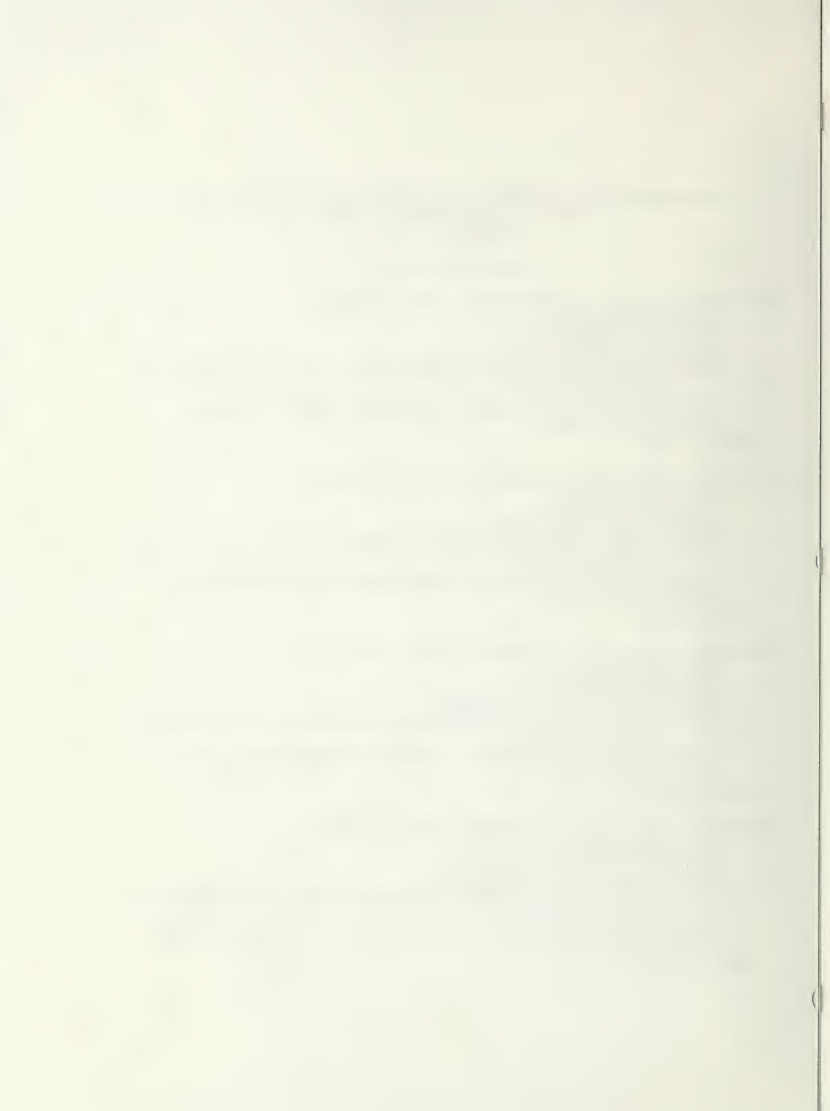
PARCEL ADDRESS: 3400 GEARY BLVD.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$3,527,215 - APPLICANT'S OPINION: \$1,750,000

TAXABLE YEAR: 95/96

Public Comment



17

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 25, 1996

1:30 P.M. (cont.)

- 20) Hearing, discussion, and possible action involving:

APPLICATION 95-1138

APPLICANT: TAJ-ELDIN KAMAL

PARCEL ADDRESS: 491 FREDERICK ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,074,573 - APPLICANT'S OPINION: \$600,000

TAXABLE YEAR: 95/96

Public Comment

- 21) Hearing, discussion, and possible action involving:

APPLICATION 95-1148

APPLICANT: FRED MALONCHI

PARCEL ADDRESS: 2599 LOMBARD ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$3,146,093 - APPLICANT'S OPINION: \$1,400,000

TAXABLE YEAR: 95/96

Public Comment

- 22) Hearing, discussion, and possible action involving:

APPLICATION 95-1151

APPLICANT: JOSEPH A. UNIACKE

PARCEL ADDRESS: 2 GENEVA AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,042,968 - APPLICANT'S OPINION: \$700,000

TAXABLE YEAR: 95/96

Public Comment

- 23) Hearing, discussion, and possible action involving:

APPLICATION 95-1152

APPLICANT: THE CASTAGNETTA TRUST

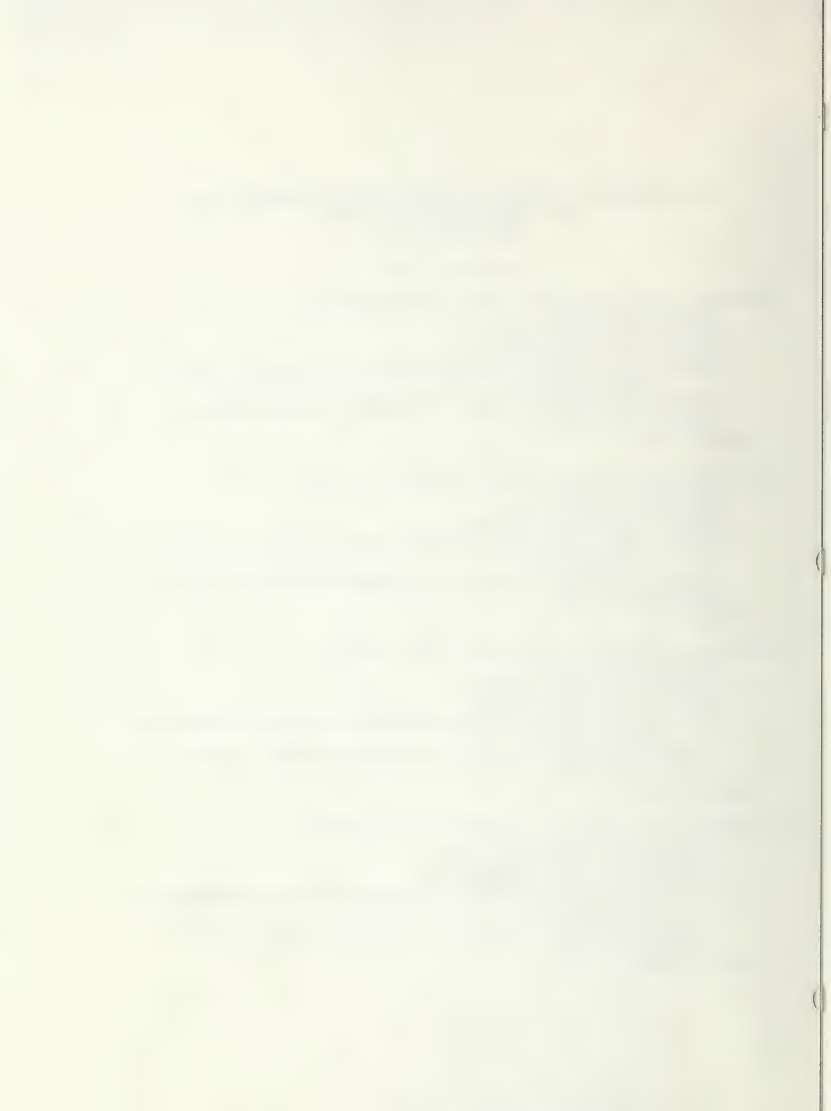
PARCEL ADDRESS: 2965 SACRAMENTO ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,164,571 - APPLICANT'S OPINION: \$700,000

TAXABLE YEAR: 95/96

Public Comment



17'
AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 25, 1996

1:30 P.M. (cont.)

24) Hearing, discussion, and possible action involving:

APPLICATION 95-1153

APPLICANT: CHEOL H. LEE

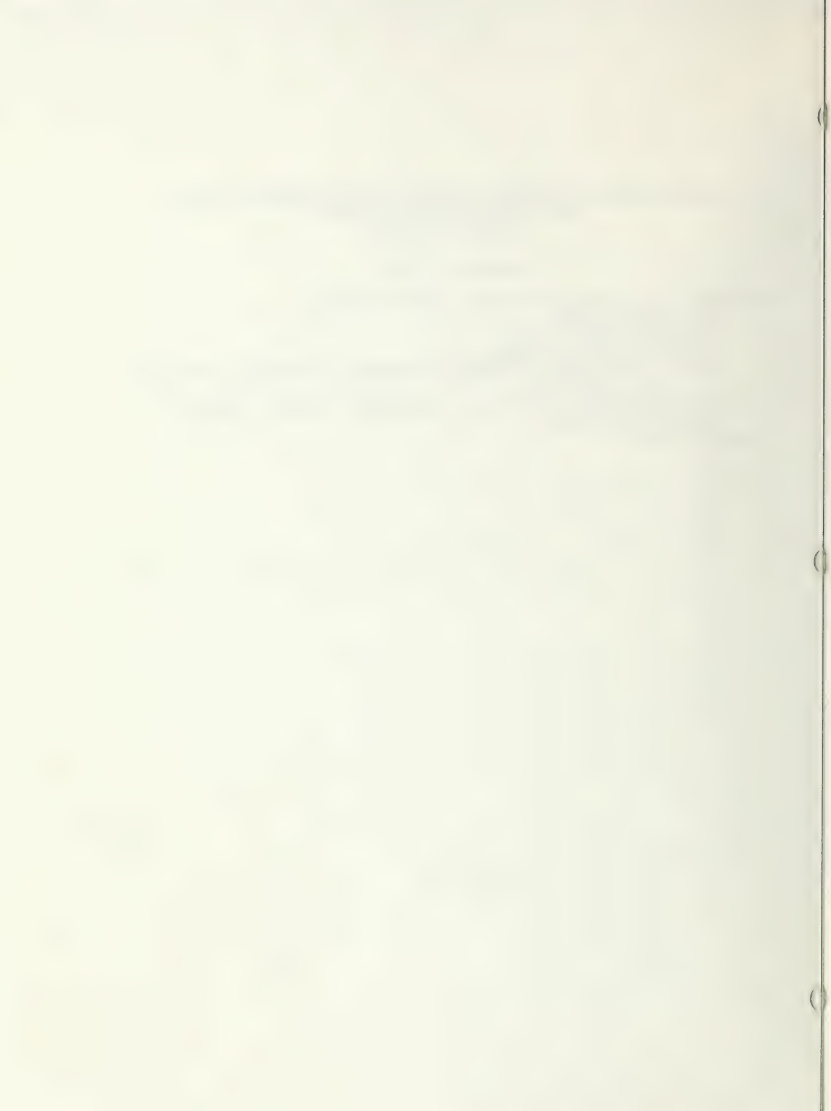
PARCEL ADDRESS: 2283 MARKET ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,341,542 - APPLICANT'S OPINION: \$500,000

TAXABLE YEAR: 95/96

Public Comment



JAN 22 1997

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, November 25, 1996 at 9:30 a.m.

Present: Ronald Chun, Lawrence Lee, and Irma Ramirez-Tom

Quorum present

Chairperson: Ronald Chun, Presiding

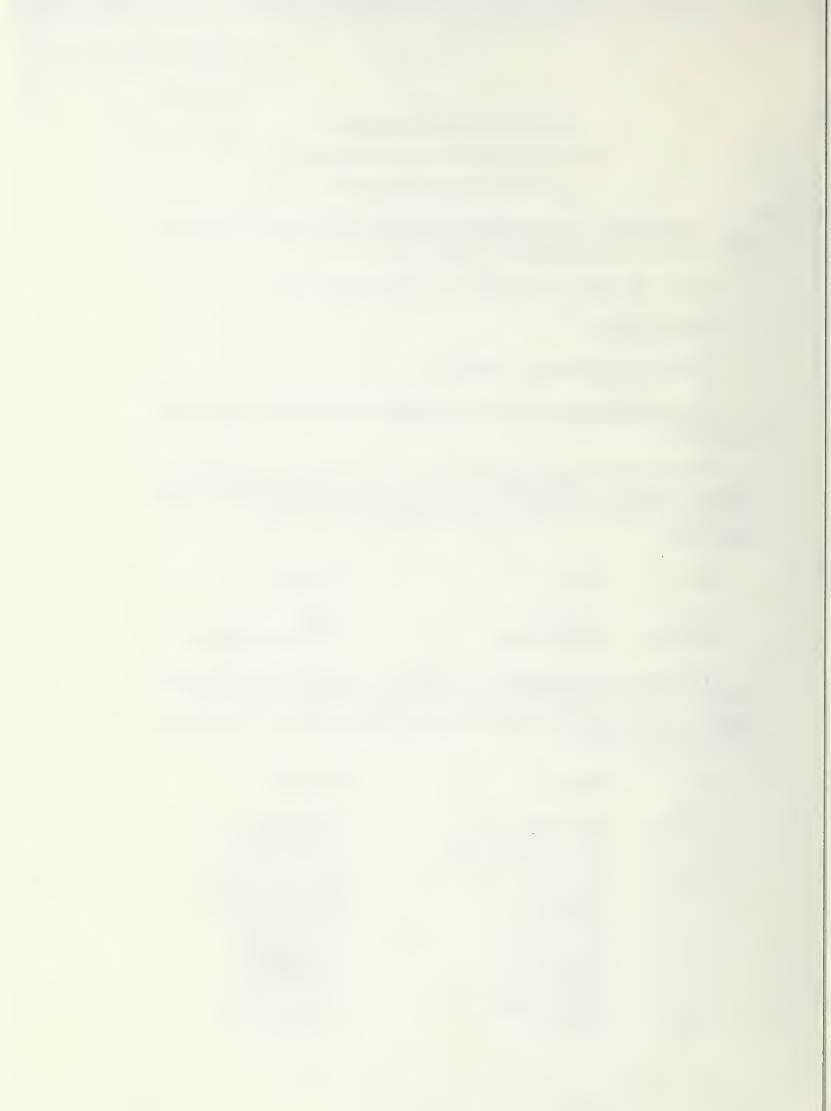
The Journal of Proceedings for the hearing of November 18, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1073	Irene Kho	Denied
95-1708	Bruce H. Qvale	A.V. Lowered (Board)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0980	1366-68 Inc.	Denied (withdrawn)
95-1054	Quotron Systems Inc.	Denied (withdrawn)
95-1055	Quotron Systems Inc.	Denied (withdrawn)
95-1069	John Lin	Denied (withdrawn)
95-1088	Donald Fu	Denied (no-show)
95-1106	Shao F. Huang	Denied (no-show)
95-1112	Stanley W. Ng	Denied (no-show)
95-1113	Shirley L. Ng	Denied (no-show)
95-1115	Charlie J. Han	Denied (no-show)
95-1120	Chung S. Fwang	Denied (no-show)
95-1121	Edwin See	Denied (no-show)



RECESS

There being no further business, the Board, at the hour of 10:20 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Lawrence Lee, Irma Ramirez-Tom, and Elizabeth McQuiston

Quorum present

Chairperson: Irma Ramirez-Tom, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

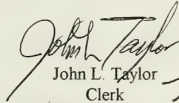
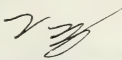
<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1089	Lucy Kiernan	Denied
95-1100	Harry Lee	A.V. Lowered (Assessor)
95-1123	Irene Kho	A.V. Lowered (Board)
95-1137	Golden Age Investment	A.V. Lowered (Assessor)
95-1138	Taj-Eldin Kamal	A.V. Lowered (Assessor)
95-1153	Cheol H. Lee	A.V. Lowred (Board)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

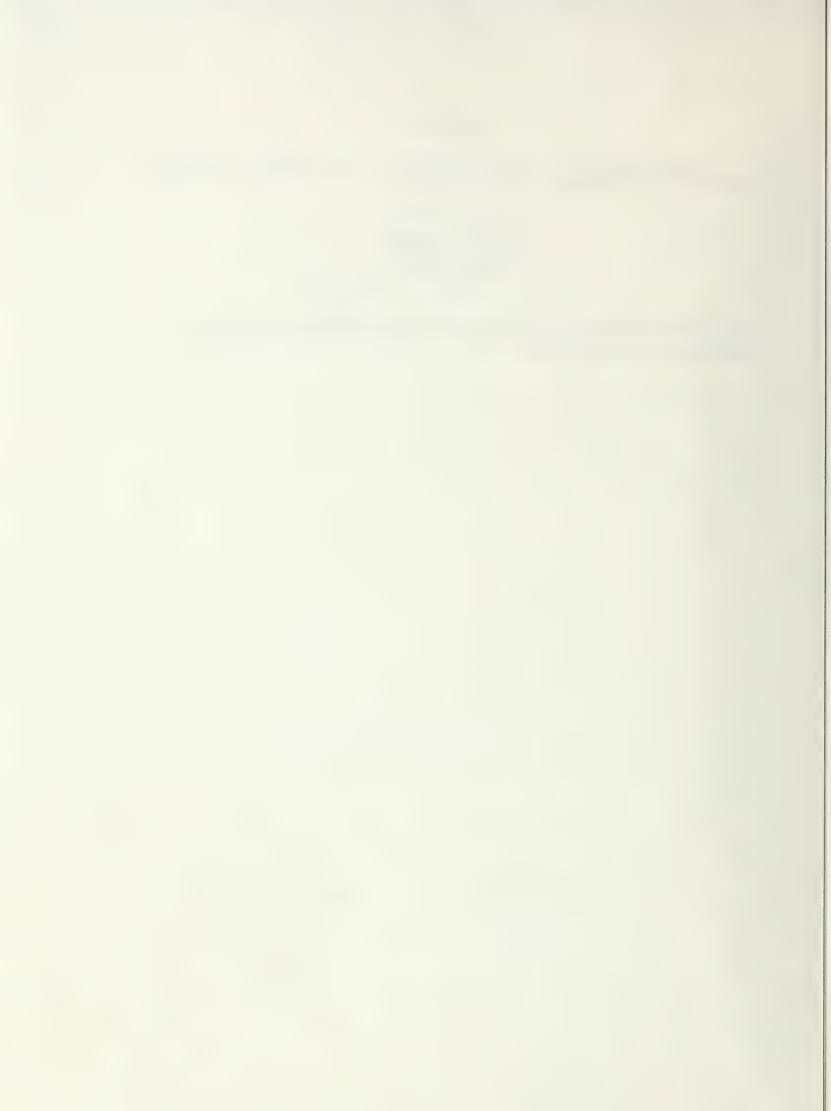
<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1080	Rosalina L. Avena	Denied (no-show)
95-1148	Fred Malonchi	Denied (withdrawn)
95-1151	Joseph A. Unicke	Denied (withdrawn)
95-1152	The Castagnetta Trust	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 2:20 p.m., recessed to reconvene Monday, December 9, 1996 at 9:30 a.m.


John L. Taylor
Clerk 

The Journal of Proceedings for November 25, 1996 was approved by Board 2 as submitted on December 9, 1996.



ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

6F
A77
#2
11/26/96

**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 26, 1996**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-2769

APPLICANT: Massachusetts Mutual Life Insurance

CURRENT ASSESSMENT: \$10,407,000 - APPLICANT OPINION: \$ 8,000,000

Board Members: Hagopian, Fatooh, and Trevino

2) APPLICATION 95-2124

APPLICANT: Massachusetts Mutual Life Insurance

CURRENT ASSESSMENT \$10,528,243 - APPLICANT OPINION: \$5,000,000

Board Members: Hagopian, Fatooh, and Trevino

3) APPLICATION 94-1755

APPLICANT: Tokyu Corporation

CURRENT ASSESSMENT \$80,000,000 - APPLICANT OPINION: \$40,000,000

Board Members: Hagopian, Fatooh, and Reese

4) APPLICATION 94-2708

APPLICANT: California Federal Bank

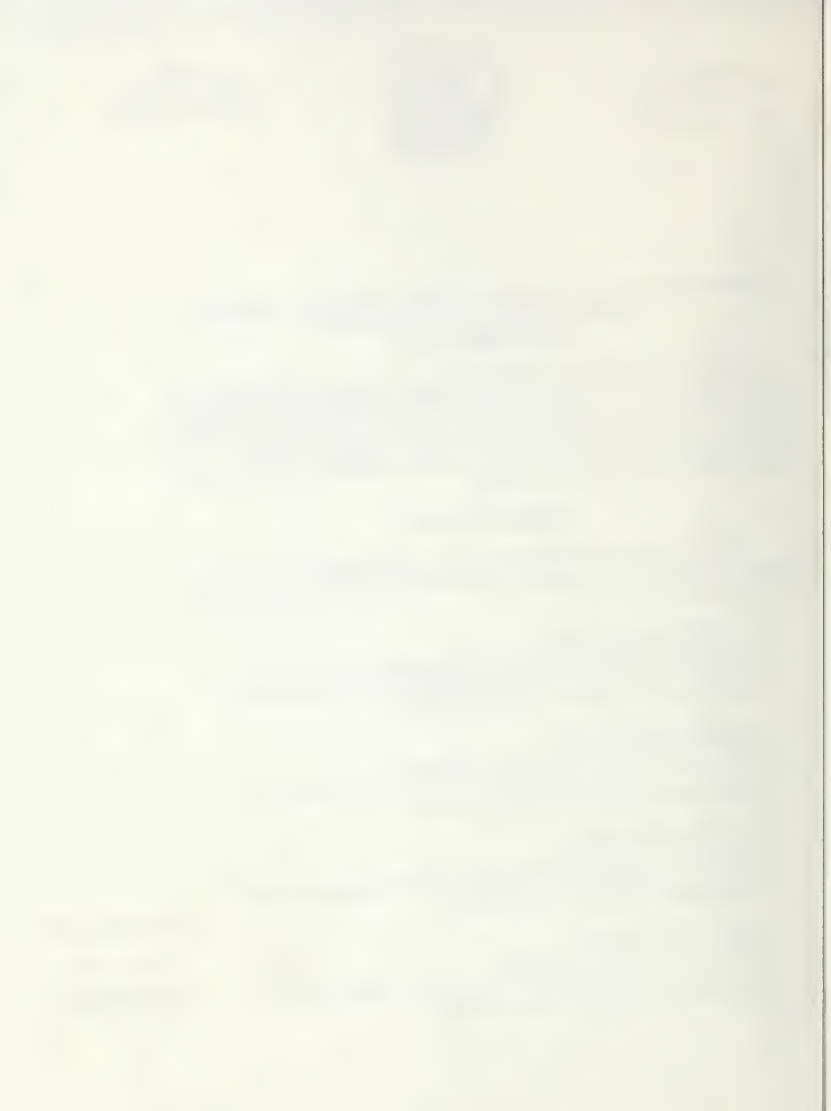
CURRENT ASSESSMENT \$2,016,295 - APPLICANT OPINION: \$1,425,000

Board Members: Hagopian, Fatooh, and Lambie

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING (CON'T)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 26, 1996

5) APPLICATION 95-1842

APPLICANT: California Federal Bank

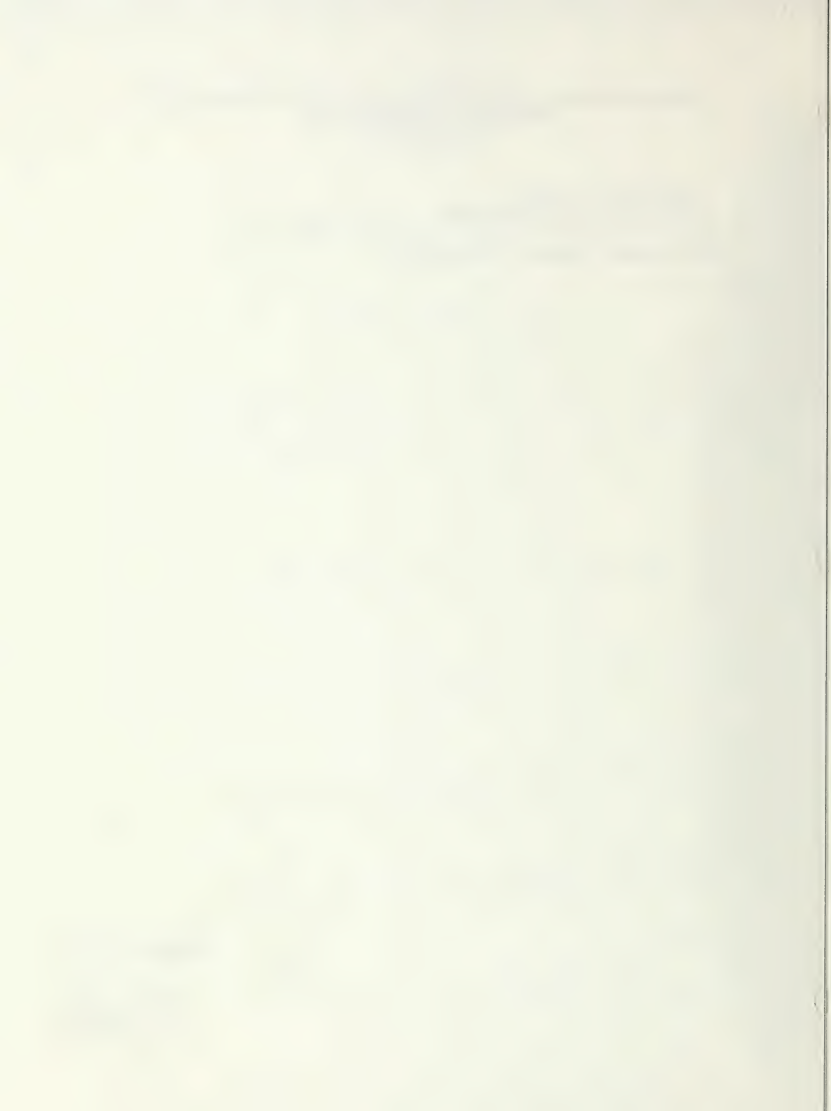
CURRENT ASSESSMENT \$2,114,362 - APPLICANT OPINION: \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie

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**ASSESSMENT
APPEALS BOARD**

Phone (415) 554-6778

FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 26, 1996**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

- 1) Hearing, discussion, and possible action involving:

APPLICATION 95-1004

APPLICANT: HILDA Y. LAI

PARCEL ADDRESS: 900 CLEMENT ST.

TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.

CURRENT ASSESSMENT: \$938,707 - APPLICANT'S OPINION: \$650,000

TAXABLE YEAR: 95/96

Public Comment

- 2) Hearing, discussion, and possible action involving:

APPLICATION 95-1005

APPLICANT: HSIN-MEOW LAI

PARCEL ADDRESS: 2410 CALIFORNIA ST.

TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.

CURRENT ASSESSMENT: \$1,606,847 - APPLICANT'S OPINION: \$900,000

TAXABLE YEAR: 95/96

Public Comment

- 3) Hearing, discussion, and possible action involving:

APPLICATION 95-1145

APPLICANT: MICHAEL N. HARRIS

PARCEL ADDRESS: 755 BUSH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,241,897 - APPLICANT'S OPINION: \$800,000

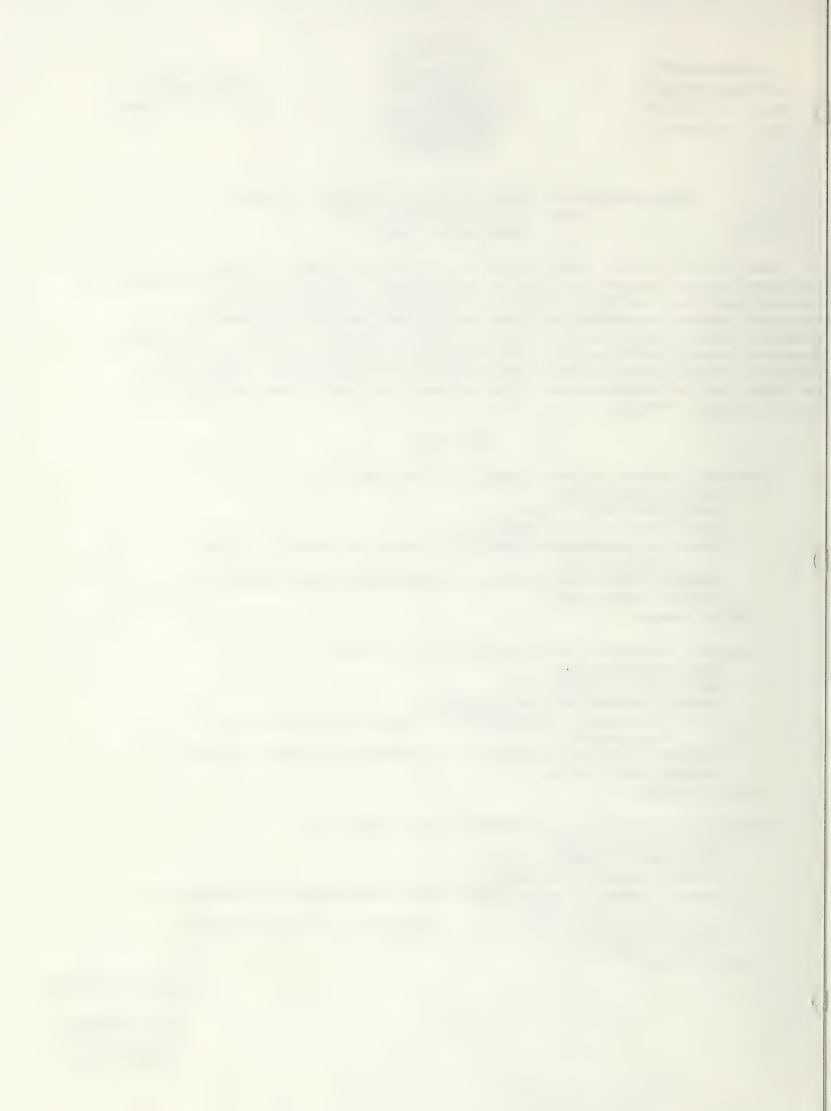
TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 26, 1996

9:30 A.M. (cont.)

- 4) Hearing, discussion, and possible action involving:

APPLICATION 95-1146

APPLICANT: LILA LIM

PARCEL ADDRESS: 1055 MASON ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,101,260 - APPLICANT'S OPINION: \$750,000

TAXABLE YEAR: 95/96

Public Comment

- 5) Hearing, discussion, and possible action involving:

APPLICATION 95-1149

APPLICANT: ANGELA 969 BUSH

PARCEL ADDRESS: 969 BUSH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,703,197 - APPLICANT'S OPINION: \$1,100,000

TAXABLE YEAR: 95/96

Public Comment

- 6) Hearing, discussion, and possible action involving:

APPLICATION 95-1150

APPLICANT: EARL Q. CHAN

PARCEL ADDRESS: 50 CEDAR ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,203,556 - APPLICANT'S OPINION: \$700,000

TAXABLE YEAR: 95/96

Public Comment

- 7) Hearing, discussion, and possible action involving:

APPLICATION 95-1156

APPLICANT: DAN PHIPPS & ASSOCIATES

PARCEL ADDRESS: 1031 POST ST.

TOPIC: NO REASSESSABLE EVENT: No change in ownership or new
construction.

CURRENT ASSESSMENT: \$406,834 - APPLICANT'S OPINION: \$225,000

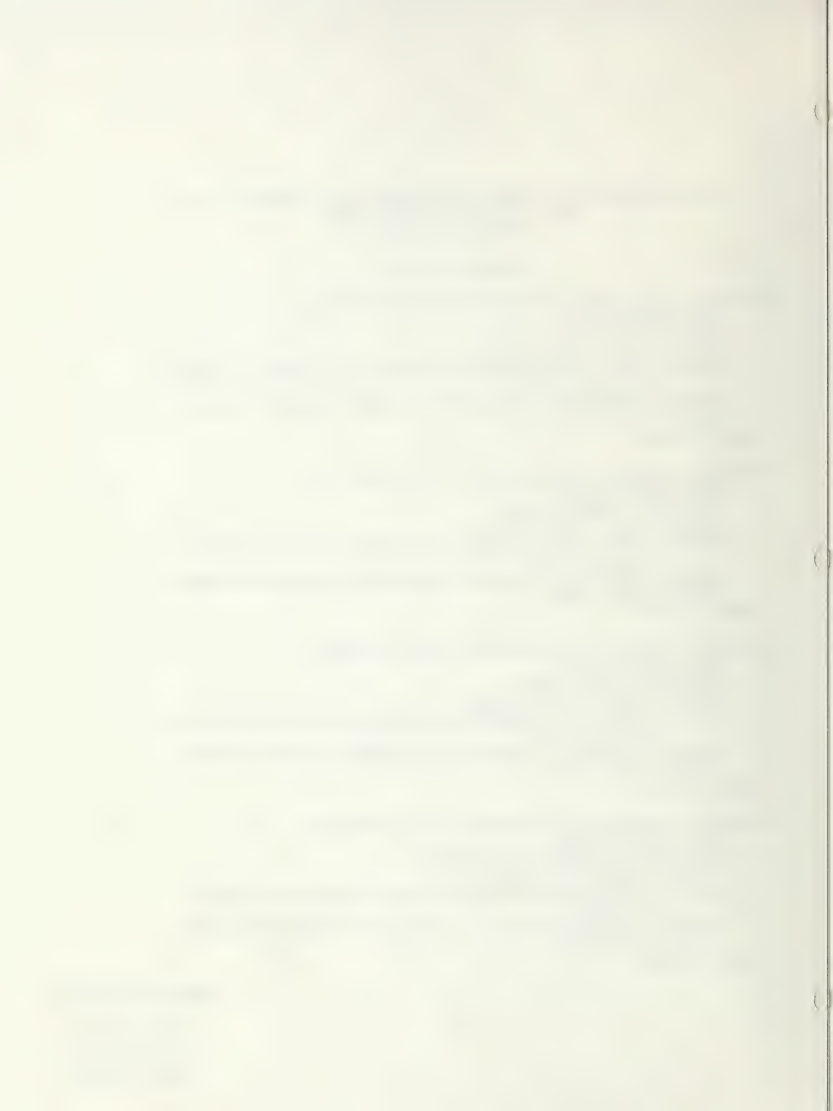
TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 26, 1996

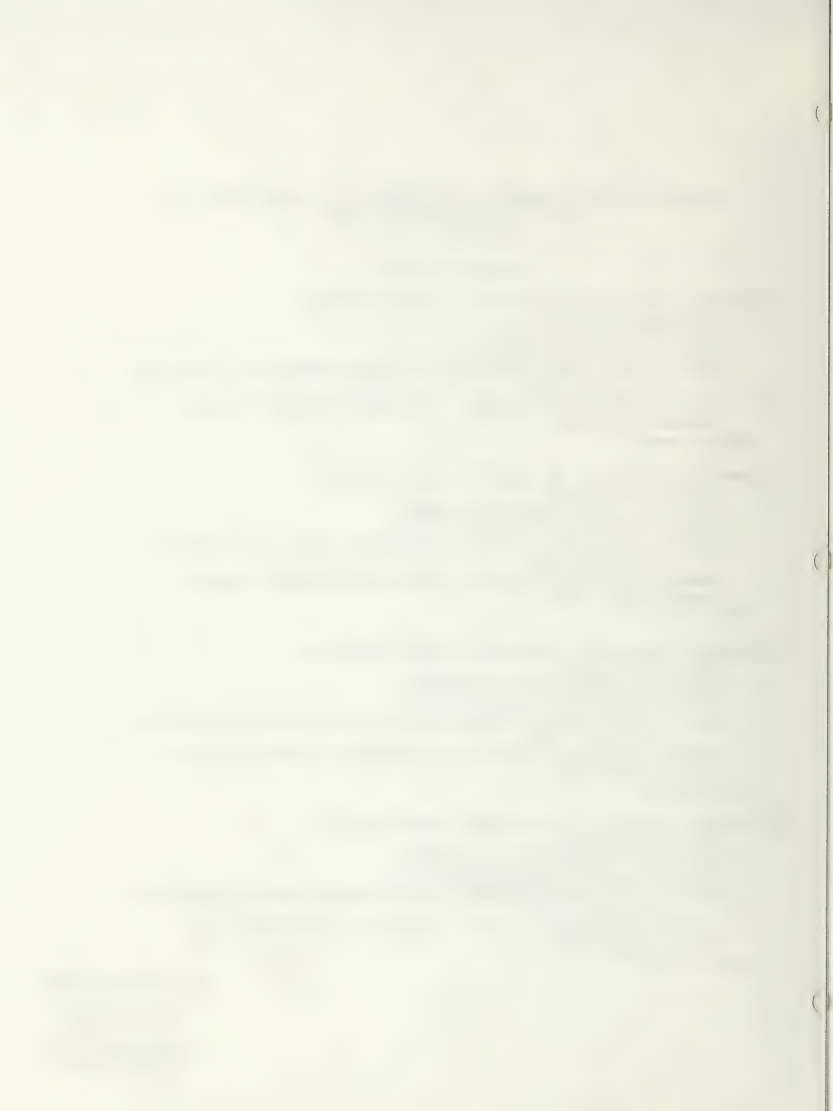
9:30 A.M. (cont.)

- 8) Hearing, discussion, and possible action involving:
APPLICATION 95-1158
APPLICANT: TIMOTHY STEWART
PARCEL ADDRESS: 101 FILLMORE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.
CURRENT ASSESSMENT: \$400,000 - APPLICANT'S OPINION: \$300,000
TAXABLE YEAR: 95/96
Public Comment
- 9) Hearing, discussion, and possible action involving:
APPLICATION 95-1159
APPLICANT: MIRIWA CENTER INVESTMENTS
PARCEL ADDRESS: 728 PACIFIC AVE. #117
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.
CURRENT ASSESSMENT: \$304,939 - APPLICANT'S OPINION: \$218,205
TAXABLE YEAR: 95/96
Public Comment
- 10) Hearing, discussion, and possible action involving:
APPLICATION 95-1160
APPLICANT: MIRIWA CENTER INVESTMENTS
PARCEL ADDRESS: 728 PACIFIC AVE. #1
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.
CURRENT ASSESSMENT: \$1,283,192 - APPLICANT'S OPINION: \$918,205
TAXABLE YEAR: 95/96
Public Comment
- 11) Hearing, discussion, and possible action involving:
APPLICATION 95-1161
APPLICANT: MIRIWA CENTER INVESTMENTS
PARCEL ADDRESS: 728 PACIFIC AVE. #110
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.
CURRENT ASSESSMENT: \$169,775 - APPLICANT'S OPINION: \$121,486
TAXABLE YEAR: 95/96
Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (cont't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 26, 1996

9:30 A.M. (cont.)

- 12) Hearing, discussion, and possible action involving:

APPLICATION 95-1162

APPLICANT: MIRIWA CENTER INVESTMENTS

PARCEL ADDRESS: 728 PACIFIC AVE. #111

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$146,775 - APPLICANT'S OPINION: \$105,028

TAXABLE YEAR: 95/96

Public Comment

- 13) Hearing, discussion, and possible action involving:

APPLICATION 95-1163

APPLICANT: MIRIWA CENTER INVESTMENTS

PARCEL ADDRESS: 728 PACIFIC AVE. #112

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$82,990 - APPLICANT'S OPINION: \$59,385

TAXABLE YEAR: 95/96

Public Comment

- 14) Hearing, discussion, and possible action involving:

APPLICATION 95-1164

APPLICANT: MIRIWA CENTER INVESTMENTS

PARCEL ADDRESS: 728 PACIFIC AVE. #113

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$181,158 - APPLICANT'S OPINION: \$129,630

TAXABLE YEAR: 95/96

Public Comment

- 15) Hearing, discussion, and possible action involving:

APPLICATION 95-1165

APPLICANT: MIRIWA CENTER INVESTMENTS

PARCEL ADDRESS: 728 PACIFIC AVE. #114

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$145,470 - APPLICANT'S OPINION: \$104,094

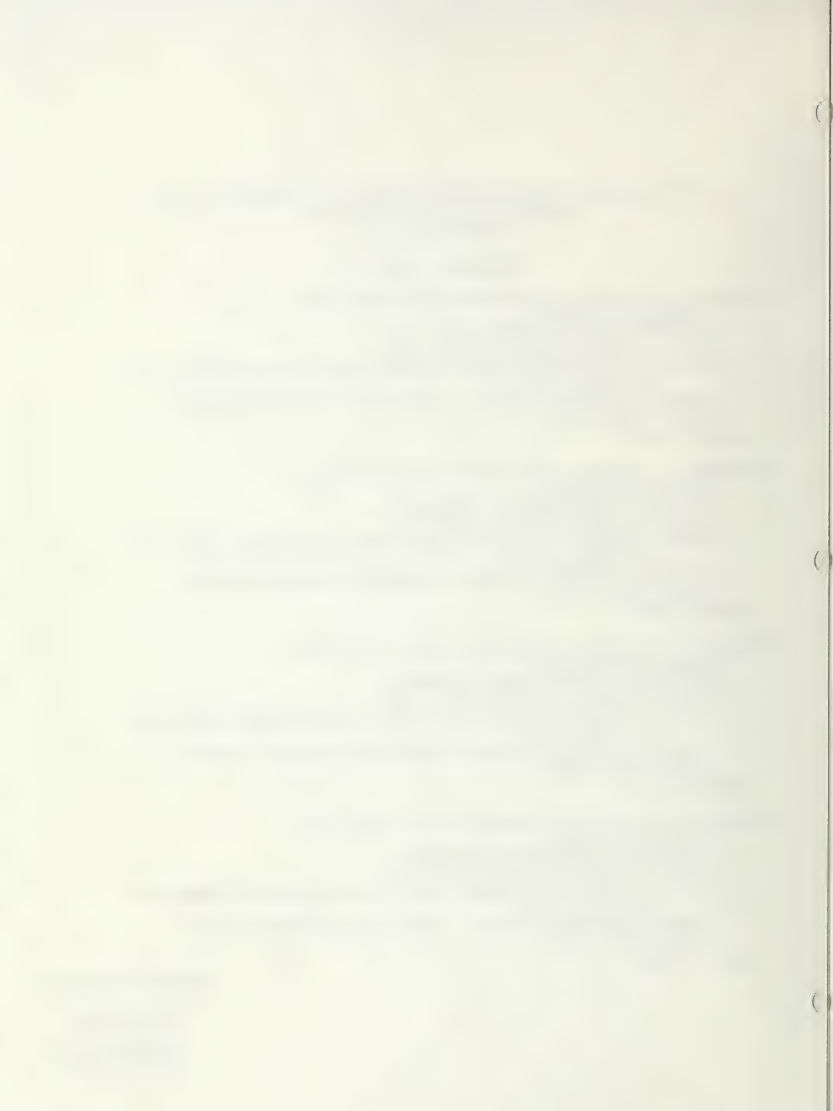
TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 26, 1996

9:30 A.M. (cont.)

- 16) Hearing, discussion, and possible action involving:

APPLICATION 95-1166

APPLICANT: MIRIWA CENTER INVESTMENTS

PARCEL ADDRESS: 728 PACIFIC AVE. #115

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$219,453 - APPLICANT'S OPINION: \$157,034

TAXABLE YEAR: 95/96

Public Comment

- 17) Hearing, discussion, and possible action involving:

APPLICATION 95-1167

APPLICANT: MIRIWA CENTER INVESTMENTS

PARCEL ADDRESS:

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$141,676 - APPLICANT'S OPINION: \$101,379

TAXABLE YEAR: 95/96

Public Comment

- 18) Hearing, discussion, and possible action involving:

APPLICATION 95-1168

APPLICANT: MIRIWA CENTER INVESTMENTS

PARCEL ADDRESS: 728 PACIFIC AVE. #118

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$336,952 - APPLICANT'S OPINION: \$241,112

TAXABLE YEAR: 95/96

Public Comment

- 19) Hearing, discussion, and possible action involving:

APPLICATION 95-1169

APPLICANT: MIRIWA CENTER INVESTMENTS

PARCEL ADDRESS: 728 PACIFIC AVE. #119

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$130,176 - APPLICANT'S OPINION: \$93,150

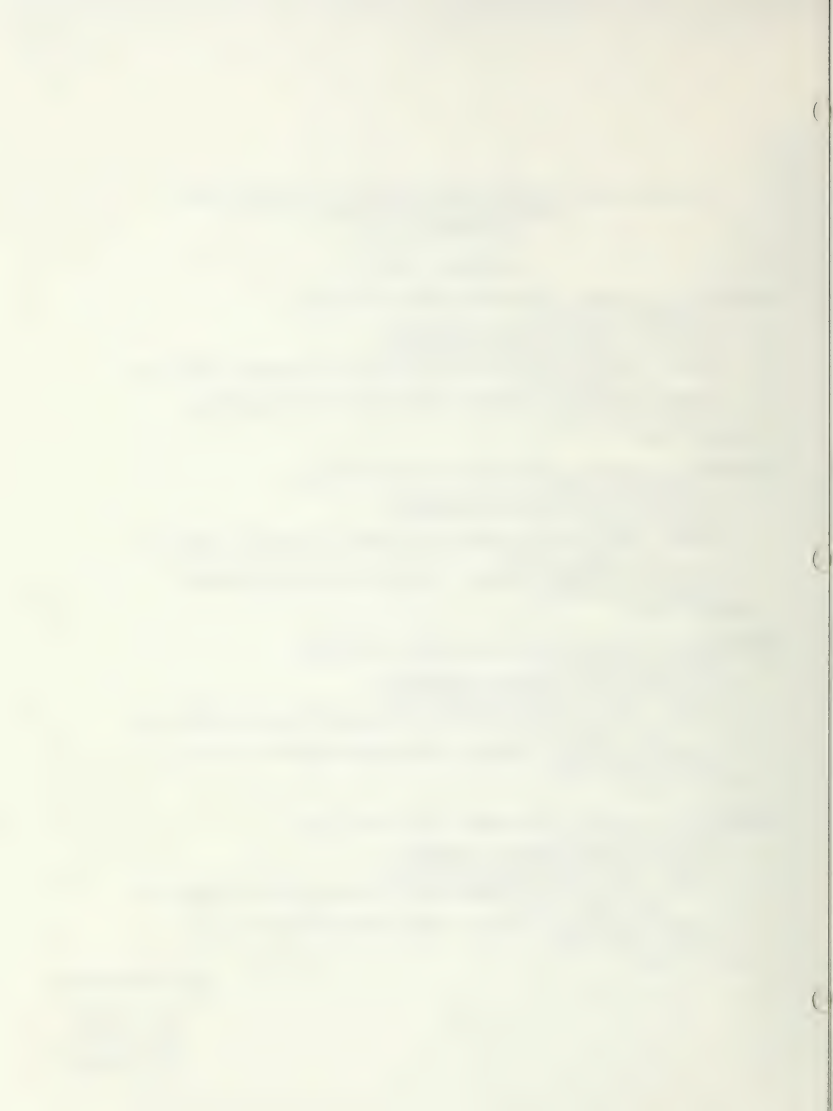
TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 26, 1996

9:30 A.M. (cont.)

- 20) Hearing, discussion, and possible action involving:

APPLICATION 95-1170

APPLICANT: MIRIWA CENTER INVESTMENTS

PARCEL ADDRESS: 728 PACIFIC AVE. #120

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$380,230 - APPLICANT'S OPINION: \$272,080

TAXABLE YEAR: 95/96

Public Comment

- 21) Hearing, discussion, and possible action involving:

APPLICATION 95-1171

APPLICANT: MIRIWA CENTER INVESTMENTS

PARCEL ADDRESS: 728 PACIFIC AVE. #121

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$38,287 - APPLICANT'S OPINION: \$27,398

TAXABLE YEAR: 95/96

Public Comment

- 22) Hearing, discussion, and possible action involving:

APPLICATION 95-1172

APPLICANT: MIRIWA CENTER INVESTMENTS

PARCEL ADDRESS: 728 PACIFIC AVE. #201

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$2,867,415 - APPLICANT'S OPINION: \$2,051,814

TAXABLE YEAR: 95/96

Public Comment

1:30 P.M.

- 23) Hearing, discussion, and possible action involving:

APPLICATION 95-1173

APPLICANT: JAYMONT PROPERTIES

PARCEL ADDRESS: 1 2ND ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$2,408,000 - APPLICANT'S OPINION: \$1,000,000

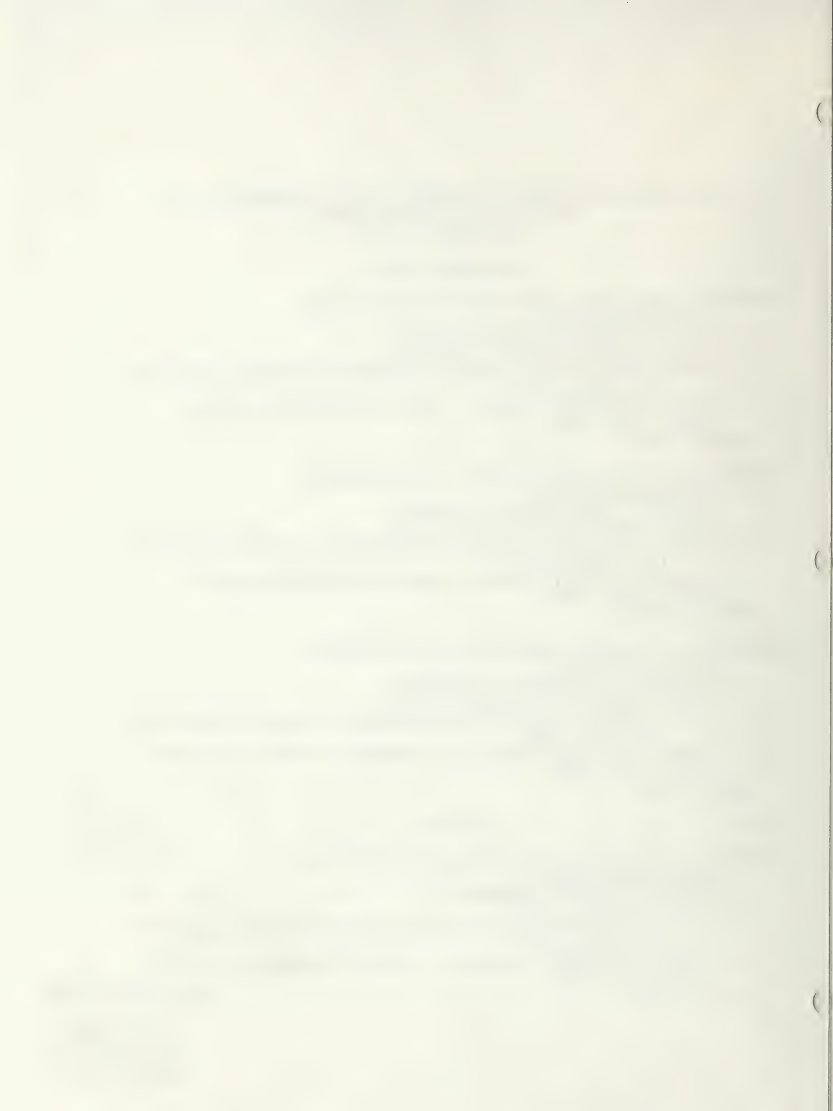
TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 26, 1996

1:30 P.M. (cont.)

24) Hearing, discussion, and possible action involving:

APPLICATION 95-1174

APPLICANT: JAYMONT PROPERTIES

PARCEL ADDRESS: 1 2ND ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$2,128,000 - APPLICANT'S OPINION: \$1,000,000

TAXABLE YEAR: 95/96

Public Comment

25) Hearing, discussion, and possible action involving:

APPLICATION 95-1175

APPLICANT: JAYMONT PROPERTIES

PARCEL ADDRESS: 1 2ND ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,064,000 - APPLICANT'S OPINION: \$500,000

TAXABLE YEAR: 95/96

Public Comment

26) Hearing, discussion, and possible action involving:

APPLICATION 95-1177

APPLICANT: CHAN FAT

PARCEL ADDRESS: 999 GEARY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$781,198 - APPLICANT'S OPINION: \$510,000

TAXABLE YEAR: 95/96

Public Comment

27) Hearing, discussion, and possible action involving:

APPLICATION 95-1179

APPLICANT: 111 TOWNSEND ST. ASSOC.

PARCEL ADDRESS: 111 TOWNSEND ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,538,469 - APPLICANT'S OPINION: \$1,000,000

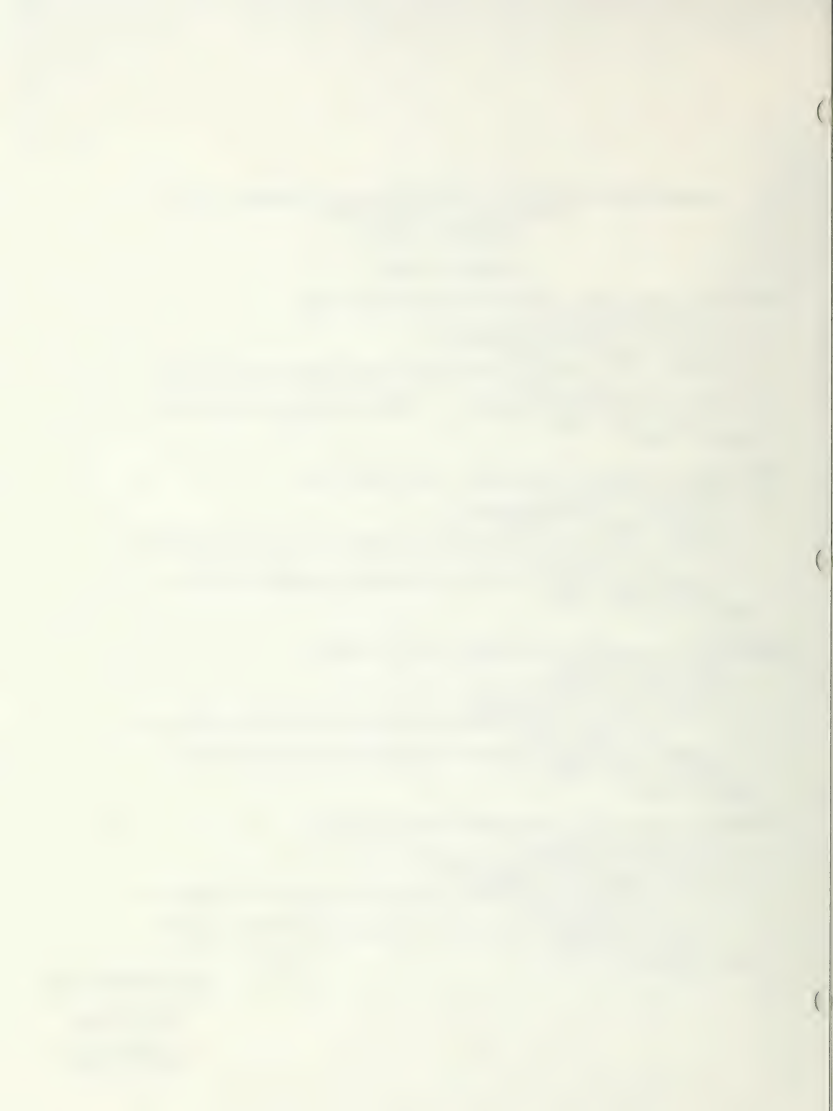
TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 26, 1996

1:30 P.M. (cont.)

- 28) Hearing, discussion, and possible action involving:

APPLICATION 95-1185

APPLICANT: PATEL RAMCHANDRA

PARCEL ADDRESS: 276 GOLDEN GATE AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$685,121 - APPLICANT'S OPINION: \$500,000

TAXABLE YEAR: 95/96

Public Comment

- 29) Hearing, discussion, and possible action involving:

APPLICATION 95-1187

APPLICANT: KONG ASSOCIATES

PARCEL ADDRESS: 12 NOTTINGHAM PLACE

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$336,330 - APPLICANT'S OPINION: \$250,000

TAXABLE YEAR: 95/96

Public Comment

- 30) Hearing, discussion, and possible action involving:

APPLICATION 95-1196

APPLICANT: ALLRICH PARTNERS

PARCEL ADDRESS: 540 MARKET ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$5,060,552 - APPLICANT'S OPINION: \$3,200,000

TAXABLE YEAR: 95/96

Public Comment

- 31) Hearing, discussion, and possible action involving:

APPLICATION 95-1222

APPLICANT: SILCOR (USA) INC.

PARCEL ADDRESS: 621 STOCKTON ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$2,554,647 - APPLICANT'S OPINION: \$1,500,000

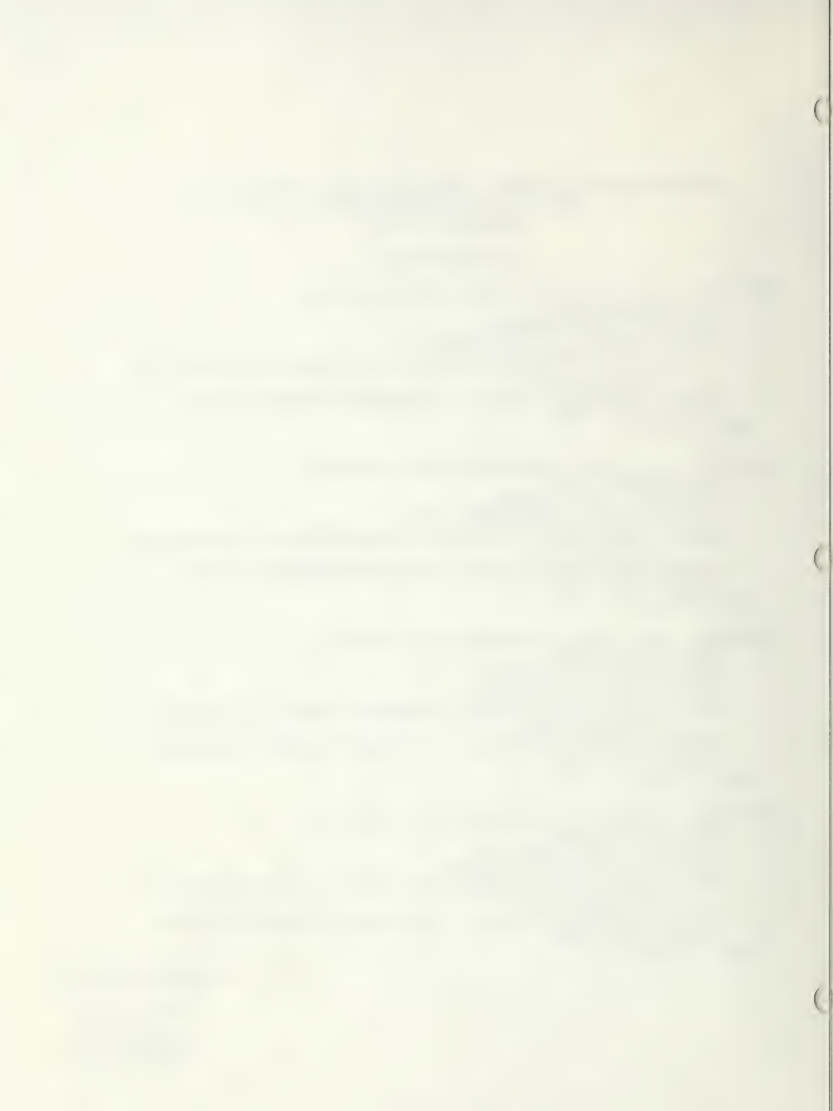
TAXABLE YEAR: 95/96

Public Comment

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JAN 22 1997

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APEALS BOARD

11/26/96 In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, November 26, 1996 at 9:40 a.m.

Present: Alec Lambie, Peter Fatooh, and Linda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The Journal of Proceedings for the hearing of November 20, 21, and 22 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1004	Hilda Y. Lai	Denied
95-1005	Hsin-Meow Lai	A. V. Lowered (Assessor)
95-1156	Dan Phipps & Associates	A. V. Lowered (Board)
95-1158	Timothy Stewart	Denied (withdrawn)
95-1159	Miriwa Center Investments	A. V. Lowered (Assessor)
95-1160	Miriwa Center Investments	A. V. Lowered (Assessor)
95-1161	Miriwa Center Investments	A. V. Lowered (Assessor)
95-1162	Miriwa Center Investments	A. V. Lowered (Assessor)
95-1163	Miriwa Center Investments	A. V. Lowered (Assessor)
95-1164	Miriwa Center Investments	A. V. Lowered (Assessor)
95-1165	Miriwa Center Investments	A. V. Lowered (Assessor)
95-1166	Miriwa Center Investments	A. V. Lowered (Assessor)
95-1167	Miriwa Center Investments	A. V. Lowered (Assessor)
95-1168	Miriwa Center Investments	A. V. Lowered (Assessor)
95-1169	Miriwa Center Investments	A. V. Lowered (Assessor)
95-1170	Miriwa Center Investments	A. V. Lowered (Assessor)
95-1171	Miriwa Center Investments	A. V. Lowered (Assessor)
95-1172	Miriwa Center Investments	A. V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1145	Michael N. Harris	Postponed
95-1146	Lila Lim	Postponed
95-1149	Angela 969 Bush	Postponed
95-1150	Earl Q. Chan	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 11:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:45 p.m.

Present: Alec Lambie, Peter Fatooh, and Linda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

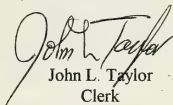
<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1173	Jaymont Properties	Stipulation approved
95-1174	Jaymont Properties	Stipulation approved
95-1175	Jaymont Properties	Stipulation approved
95-1177	Chan Fat	Denied (withdrawn)
95-1179	111 Townsend St. Associates	A. V. Lowered (Assessor)
95-1187	Kong Associates	Postponed
95-1222	Silcor (USA) Inc.	Postponed

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1185	Patel Ramchandra	Denied (withdrawn)
95-1196	Allrich Partners	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 2:50 p.m., recessed to reconvene Tuesday, December 10, 1996 at 9:30 a.m.


John L. Taylor
Clerk

The Journal of Proceedings for November 26, 1996 was approved as submitted by Board 2 on December 5, 1996.

**ASSESSMENT
APPEALS BOARD**

Phone (415) 554-6778
FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

5F
A77
#1
12/2/96

**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 2, 1996**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 95-1194

APPLICANT: Stephanie Marie Ward

CURRENT ASSESSMENT: \$285,000 - APPLICANT OPINION: \$200,000

Board Members: Lee, Chun, and Ramirez-Tom

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**ASSESSMENT
APPEALS BOARD**

Phone (415) 554-6778
FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 2, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:

APPLICATION 95-1154

APPLICANT: WESTMINSTER TRUST

PARCEL ADDRESS: 3939 20TH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,048,280 - APPLICANT'S OPINION: \$900,000

TAXABLE YEAR: 95/96

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 95-1176

APPLICANT: MARTIN HOW

PARCEL ADDRESS: 1501 HOWARD ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$525,769 - APPLICANT'S OPINION: \$400,000

TAXABLE YEAR: 95/96

Public Comment

3) Hearing, discussion, and possible action involving:

APPLICATION 95-1178

APPLICANT: JAMES KIM

PARCEL ADDRESS: 1401 BAKER ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$444,443 - APPLICANT'S OPINION: \$300,000

TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 2, 1996

9:30 A.M. (cont.)

- 4) Hearing, discussion, and possible action involving:

APPLICATION 95-1180

APPLICANT: DANIEL SULLIVAN

PARCEL ADDRESS: 33 GUERRERO ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$637,358 - APPLICANT'S OPINION: \$400,000

TAXABLE YEAR: 95/96

Public Comment

- 5) Hearing, discussion, and possible action involving:

APPLICATION 95-1181

APPLICANT: DANIEL J. SULLIVAN

PARCEL ADDRESS: 1827 GOLDEN GATE AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$959,290 - APPLICANT'S OPINION: \$700,000

TAXABLE YEAR: 95/96

Public Comment

- 6) Hearing, discussion, and possible action involving:

APPLICATION 95-1182

APPLICANT: VEDAS DEVELOPMENT CORP.

PARCEL ADDRESS: 650 CHURCH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,458,967 - APPLICANT'S OPINION: \$1,000,000

TAXABLE YEAR: 95/96

Public Comment

- 7) Hearing, discussion, and possible action involving:

APPLICATION 95-1183

APPLICANT: R J. ARMOR

PARCEL ADDRESS: 3856 19TH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$714,485 - APPLICANT'S OPINION: \$500,000

TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 2, 1996

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:

APPLICATION 95-1192

APPLICANT: ANTON JABER

PARCEL ADDRESS: 946 KEY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$128,482 - APPLICANT'S OPINION: \$45,000

TAXABLE YEAR: 95/96

Public Comment

9) Hearing, discussion, and possible action involving:

APPLICATION 95-1193

APPLICANT: BEN A. TRAINER

PARCEL ADDRESS: 2360 3RD ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$483,739 - APPLICANT'S OPINION: \$350,000

TAXABLE YEAR: 95/96

Public Comment

10) Hearing, discussion, and possible action involving:

APPLICATION 95-1209

APPLICANT: EST. OF S.C. CARRARA

PARCEL ADDRESS: 3611 CALIFORNIA ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$695,356 - APPLICANT'S OPINION: \$318,248

TAXABLE YEAR: 95/96

Public Comment

11) Hearing, discussion, and possible action involving:

APPLICATION 95-1218

APPLICANT: SEDWAY COOKE ASSOCIATES

PARCEL ADDRESS: 300 MONTGOMERY ST., 2ND FLOOR

TOPIC: NO REASSESSABLE EVENT: No change in ownership or new
construction.

CURRENT ASSESSMENT: \$393,821 - APPLICANT'S OPINION: \$7,000

TAXABLE YEAR: 91/92

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 2, 1996

9:30 A.M. (cont.)

- 12) Hearing, discussion, and possible action involving:

APPLICATION 95-1219

APPLICANT: SEDWAY COOKE ASSOCIATES

PARCEL ADDRESS: 300 MONTGOMERY ST., 2ND FLOOR

TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.

CURRENT ASSESSMENT: \$352,007 - APPLICANT'S OPINION: \$7,000

TAXABLE YEAR: 93/94

Public Comment

- 13) Hearing, discussion, and possible action involving:

APPLICATION 95-1220

APPLICANT: SEDWAY COOKE ASSOCIATES

PARCEL ADDRESS: 300 MONTGOMERY ST., 2ND FLOOR

TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.

CURRENT ASSESSMENT: \$331,779 - APPLICANT'S OPINION: \$7,000

TAXABLE YEAR: 94/95

Public Comment

- 14) Hearing, discussion, and possible action involving:

APPLICATION 95-1233

APPLICANT: THAKORBHAI PATEL

PARCEL ADDRESS: 2020 MISSION ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$645,112 - APPLICANT'S OPINION: \$400,000

TAXABLE YEAR: 95/96

Public Comment

- 15) Hearing, discussion, and possible action involving:

APPLICATION 95-1283

APPLICANT: YING P. WONG

PARCEL ADDRESS: 2420 CABRILLO ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$400,000 - APPLICANT'S OPINION: \$347,000

TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 2, 1996

1:30 P.M.

- 16) Hearing, discussion, and possible action involving:

APPLICATION 95-1285

APPLICANT: GUERRERO ESPINOZA

PARCEL ADDRESS: 3466 18TH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$809,461 - APPLICANT'S OPINION: \$644,683

TAXABLE YEAR: 95/96

Public Comment

- 17) Hearing, discussion, and possible action involving:

APPLICATION 95-1286

APPLICANT: GUERRERO ESPINOZA

PARCEL ADDRESS: 3460 18TH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$320,105 - APPLICANT'S OPINION: \$234,450

TAXABLE YEAR: 95/96

Public Comment

- 18) Hearing, discussion, and possible action involving:

APPLICATION 95-1287

APPLICANT: GUERRERO ESPINOZA

PARCEL ADDRESS: 50 LEXINGTON ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$197,750 - APPLICANT'S OPINION: \$87,400

TAXABLE YEAR: 95/96

Public Comment

- 19) Hearing, discussion, and possible action involving:

APPLICATION 95-1288

APPLICANT: GUERRERO ESPINOZA

PARCEL ADDRESS: 3331 17TH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$766,112 - APPLICANT'S OPINION: \$604,300

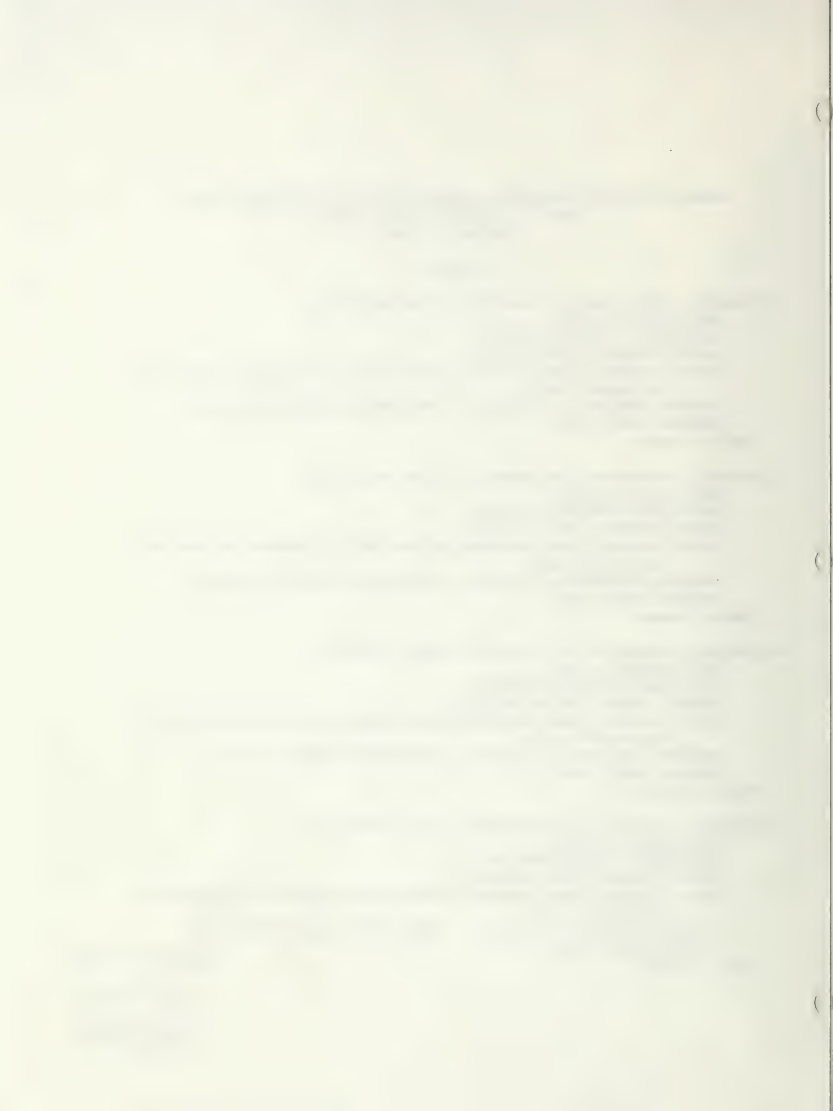
TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 2, 1996

1:30 P.M. (cont.)

- 20) Hearing, discussion, and possible action involving:

APPLICATION 95-1291

APPLICANT: Y C. SHEK

PARCEL ADDRESS: 1020 POTRERO

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$649,446 - APPLICANT'S OPINION: \$333,630

TAXABLE YEAR: 95/96

Public Comment

- 21) Hearing, discussion, and possible action involving:

APPLICATION 95-1306

APPLICANT: EDWARD G. FARRAH LIVING TRUST

PARCEL ADDRESS: 365 EDGEHILL WAY

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$308,153 - APPLICANT'S OPINION: \$80,000

TAXABLE YEAR: 95/96

Public Comment

- 22) Hearing, discussion, and possible action involving:

APPLICATION 95-1321

APPLICANT: J H. WON

PARCEL ADDRESS: 2000 JUDAH ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$480,421 - APPLICANT'S OPINION: \$375,000

TAXABLE YEAR: 95/96

Public Comment

- 23) Hearing, discussion, and possible action involving:

APPLICATION 95-1325

APPLICANT: YEO LAI SAH BUDDHIST MONASTERY

PARCEL ADDRESS: 300 RANDOLF ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$877,049 - APPLICANT'S OPINION: \$400,000

TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 2, 1996

1:30 P.M. (cont.)

24) Hearing, discussion, and possible action involving:

APPLICATION 95-1326

APPLICANT: YEO LAI SAH BUDDHIST MONASTERY

PARCEL ADDRESS: 314 RANDOLF ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$290,518 - APPLICANT'S OPINION: \$180,000

TAXABLE YEAR: 95/96

Public Comment

25) Hearing, discussion, and possible action involving:

APPLICATION 95-1357

APPLICANT: DAVID ARAJ

PARCEL ADDRESS: 1665 PALOU AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$78,961 - APPLICANT'S OPINION: \$45,000

TAXABLE YEAR: 95/96

Public Comment

26) Hearing, discussion, and possible action involving:

APPLICATION 95-1359

APPLICANT: KENNETH W. LUI

PARCEL ADDRESS: 635 SCOTT ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$626,377 - APPLICANT'S OPINION: \$571,700

TAXABLE YEAR: 95/96

Public Comment

27) Hearing, discussion, and possible action involving:

APPLICATION 95-1379

APPLICANT: SHIRLEY WARREN

PARCEL ADDRESS: 3542 SACRAMENTO ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$837,943 - APPLICANT'S OPINION: \$623,000

TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 2, 1996

1:30 P.M. (cont.)

- 28) Hearing, discussion, and possible action involving:

APPLICATION 95-1381

APPLICANT: MICHAEL R. SMITH

PARCEL ADDRESS: 1418 RHODE ISLAND ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$603,043 - APPLICANT'S OPINION: \$480,000

TAXABLE YEAR: 95/96

Public Comment

- 29) Hearing, discussion, and possible action involving:

APPLICATION 95-1386

APPLICANT: QUANG TRAN

PARCEL ADDRESS: 108 CLIPPER ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$537,357 - APPLICANT'S OPINION: \$390,000

TAXABLE YEAR: 95/96

Public Comment

- 30) Hearing, discussion, and possible action involving:

APPLICATION 95-1392

APPLICANT: GREGORY J. WANG

PARCEL ADDRESS: 5746 GEARY BLVD.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$809,000 - APPLICANT'S OPINION: \$620,000

TAXABLE YEAR: 95/96

Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

12/2/96 In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, December 2, 1996 at 9:40 a.m.

Present: Ronald Chun, Lawrence Lee, and Irma Ramirez-Tom

Quorum present

Chairperson: Ronald Chun, Presiding

The Journal of Proceedings for the hearing of November 18, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1176	Martin How	Denied (withdrawn)
95-1178	James Kim	Denied (withdrawn)
95-1180	Daniel Sullivan	Postponed
95-1181	Daniel Sullivan	A V. Lowered (Board)
95-1182	Vedas Development Corp.	Denied (withdrawn)
95-1183	R. J. Armor	Denied (withdrawn)
95-1192	Anton Jaber	A V. Lowered (Board)
95-1209	Estate of S. C. Carrara	Submitted
95-1218	Sedway Cooke Associates	Submitted
95-1219	Sedway Cooke Associates	Submitted
95-1220	Sedway Cooke Associates	Submitted
95-1283	Ying P. Wong	A V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1154	Westminster Trust	Denied (withdrawn)
95-1193	Ben A. Trainer	Denied (no-show)
95-1233	Thakorbhai Patel	Denied (no-show)

RECESS

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Lawrence Lee, Irma Ramirez-Tom, and Elizabeth McQuiston

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

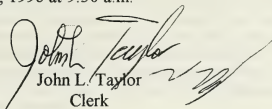
<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1285	Guerrero Espinoza	Denied
95-1286	Guerrero Espinoza	Denied
95-1287	Guerrero Espinoza	A.V. Lowered (Assessor)
95-1288	Guerrero Espinoza	Denied
95-1306	Edward G. Farrah Living Trust	A.V. Lowered (Assessor)
95-1325	Yeo Lai Sah Buddhist Monastery	A.V. Lowered (Board)
95-1326	Yeo Lai Sah buddhist Monastery	Denied (withdrawn)
95-1379	Shirley Warren	A.V. Lowered (Board)
95-1381	Michael R. Smith	A.V. Lowered (Assessor)
95-1386	Quang Tran	Stipulation Approved

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1291	Y. C. Shek	Denied (no-show)
95-1321	J. H. Won	Denied (no-show)
95-1357	David Araj	Denied (no-show)
95-1359	Kenneth W. Lui	Denied (no-show)
95-1392	Gregory J. Wang	Denied (no-show)

RECESS

There being no further business, the Board, at the hour of 3:50 p.m., recessed to reconvene Monday, December 9, 1996 at 9:30 a.m.


 John L. Taylor
 Clerk

The Journal of Proceedings for December 2, 1996 was approved by Board 2 on December 9, 1996 as submitted.

ASSESSMENT
APPEALS BOARD

Phone (415) 554-6778
FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 3, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-1755

APPLICANT: Tokyu Corporation

CURRENT ASSESSMENT \$80,000,000 - APPLICANT OPINION: \$40,000,000

Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2708

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,016,295 - APPLICANT OPINION: \$1,425,000

Board Members: Hagopian, Fatooh, and Lambie

3) APPLICATION 95-1842

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,114,362 - APPLICANT OPINION: \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie

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The minutes for this meeting
are not available.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
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San Francisco, CA 94103

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12/4/96

**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 4, 1996**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

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APPLICANT: Tokyu Corporation

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2) APPLICATION 94-2708

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,016,295 - APPLICANT OPINION: \$1,425,000

Board Members: Hagopian, Fatooh, and Lambie

3) APPLICATION 95-1842

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,114,362 - APPLICANT OPINION: \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie

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are not available.

ASSESSMENT
APPEALS BOARD

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Suite #400
875 Stevenson Street
San Francisco, CA 94103

NOTICE OF SPECIAL MEETING
ASSESSMENT APPEALS BOARD NO. 1
Thursday, December 5, 1996
9:15 A.M.
401 Van Ness Avenue - Room 430

PURPOSE OF THE MEETING:

To discuss and take possible action regarding adoption of a procedure which authorizes reconsideration of a denial for lack of appearance pursuant to Rule 313 (a) of the Property Tax Rules of the California Code of Regulations.

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**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 5, 1996**

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9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-1755

APPLICANT: Tokyu Corporation

CURRENT ASSESSMENT \$80,000,000 - APPLICANT OPINION: \$40,000,000

Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2708

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,016,295 - APPLICANT OPINION: \$1,425,000

Board Members: Hagopian, Fatooh, and Lambie

3) APPLICATION 95-1842

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,114,362 - APPLICANT OPINION: \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie

**ASSESSMENT
APPEALS BOARD**

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**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 5, 1996**

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9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:

APPLICATION 94-2750

APPLICANT: S.F. HILTON JOINT VENTURE

PARCEL ADDRESS: 1 HILTON SQ.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$209,921,650 - APPLICANT'S OPINION: \$120,014,721

TAXABLE YEAR: 94/95

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 95-1210

APPLICANT: SAN FRANCISCO HILTON JOINT VENTURE

PARCEL ADDRESS: 1 HILTON SQUARE

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$211,803,283 - APPLICANT'S OPINION: \$142,000,000

TAXABLE YEAR: 95/96

Public Comment

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ASSESSMENT

APPEALS BOARD

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**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 5, 1996**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-1755

APPLICANT: Tokyu Corporation

CURRENT ASSESSMENT \$80,000,000 - APPLICANT OPINION: \$40,000,000

Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2708

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,016,295 - APPLICANT OPINION: \$1,425,000

Board Members: Hagopian, Fatooh, and Lambie

3) APPLICATION 95-1842

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,114,362 - APPLICANT OPINION: \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie

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12/5/96

**ASSESSMENT
APPEALS BOARD**

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Suite #400
875 Stevenson Street
San Francisco, CA 94103**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 5, 1996**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)**1) Hearing, discussion, and possible action involving:****APPLICATION 94-2750****APPLICANT: S.F. HILTON JOINT VENTURE****PARCEL ADDRESS: 1 HILTON SQ.****TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.****CURRENT ASSESSMENT: \$209,921,650 - APPLICANT'S OPINION: \$120,014,721****TAXABLE YEAR: 94/95****Public Comment****2) Hearing, discussion, and possible action involving:****APPLICATION 95-1210****APPLICANT: SAN FRANCISCO HILTON JOINT VENTURE****PARCEL ADDRESS: 1 HILTON SQUARE****TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.****CURRENT ASSESSMENT: \$211,803,283 - APPLICANT'S OPINION: \$142,000,000****TAXABLE YEAR: 95/96****Public Comment**

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, December 5, 1996 at 9:30 a.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The Journal of Proceedings for the hearing of November 26, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-2750	S.F. Hilton Joint Venture	Continued to P.M.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1210	S.F. Hillton Joint Venture	*Postponed

*Moved to different hearing day by staff in order allow the 1994 appeals case to be heard before the 1995 appeals case.

RECESS

There being no further business, the Board, at the hour of 11:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

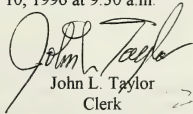
Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-2750	S.F. Hilton Joint Venture	Submitted

RECESS

There being no further business, the Board, at the hour of 3:50 p.m., recessed to reconvene Tuesday, December 10, 1996 at 9:30 a.m.


John L. Taylor
Clerk

The Journal of Proceedings for December 5, 1996 was approved by Board 1 on December 10, 1996 as submitted.

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**ASSESSMENT
APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 6, 1996**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

- 1) **APPLICATION 94-1755**
APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT \$80,000,000 - APPLICANT OPINION: \$40,000,000
Board Members: Hagopian, Fatooh, and Reese

- 2) **APPLICATION 94-2708**
APPLICANT: California Federal Bank
CURRENT ASSESSMENT \$2,016,295 - APPLICANT OPINION: \$1,425,000
Board Members: Hagopian, Fatooh, and Lambie

- 3) **APPLICATION 95-1842**
APPLICANT: California Federal Bank
CURRENT ASSESSMENT \$2,114,362 - APPLICANT OPINION: \$1,000,000
Board Members: Hagopian, Fatooh, and Lambie

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**ASSESSMENT
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Suite #400
875 Stevenson Street
San Francisco, CA 94103

**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 6, 1996**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

- 1) Hearing, discussion, and possible action involving:

APPLICATION 95-1210

APPLICANT: SAN FRANCISCO HILTON JOINT VENTURE

PARCEL ADDRESS: 1 HILTON SQUARE

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$211,803,283 - APPLICANT'S OPINION: \$142,000,000

TAXABLE YEAR: 95/96

Public Comment

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The minutes for this meeting
are not available.

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**ASSESSMENT
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Suite #400
875 Stevenson Street
San Francisco, CA 94103

**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 9, 1996**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 95-1194

APPLICANT: Stephanie Marie Ward

CURRENT ASSESSMENT: \$285,000 - APPLICANT OPINION: \$ 200,000

Board Members: Lee, Chun, and Ramirez-Tom

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Suite #400
875 Stevenson Street
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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 9, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:

APPLICATION 95-1372

APPLICANT: CARBERRY CONSTRUCTION

PARCEL ADDRESS: 4830 MISSION ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$2,700,000 - APPLICANT'S OPINION: \$2,000,000

TAXABLE YEAR: 95/96

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 95-1401

APPLICANT: MING LAW

PARCEL ADDRESS: 675 NAPLES ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$258,352 - APPLICANT'S OPINION: \$225,000

TAXABLE YEAR: 95/96

Public Comment

3) Hearing, discussion, and possible action involving:

APPLICATION 95-1415

APPLICANT: CHUN M. MA

PARCEL ADDRESS: 236 MT. VERNON AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$313,610 - APPLICANT'S OPINION: \$235,000

TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (cont't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 9, 1996

9:30 A.M. (cont.)

- 4) Hearing, discussion, and possible action involving:

APPLICATION 95-1422

APPLICANT: AKG, INC.

PARCEL ADDRESS: 1805 GEARY BLVD.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$698,824 - APPLICANT'S OPINION: \$175,000

TAXABLE YEAR: 95/96

Public Comment

- 5) Hearing, discussion, and possible action involving:

APPLICATION 95-1423

APPLICANT: BILL'S KITCHEN

PARCEL ADDRESS: 475 3RD ST.

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$152,202 - APPLICANT'S OPINION: \$48,713

TAXABLE YEAR: 95/96

Public Comment

- 6) Hearing, discussion, and possible action involving:

APPLICATION 95-1425

APPLICANT: WOON K. NG

PARCEL ADDRESS: 751 27TH AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$386,642 - APPLICANT'S OPINION: \$290,000

TAXABLE YEAR: 95/96

Public Comment

1:30 P.M.

- 7) Hearing, discussion, and possible action involving:

APPLICATION 95-1457

APPLICANT: LILICK & CHARLES

PARCEL ADDRESS: 2 EMBARCADERO CTR. #2600

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$3,487,229 - APPLICANT'S OPINION: \$1,785,500

TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 9, 1996

1:30 P.M. (cont.)

8) Hearing, discussion, and possible action involving:

APPLICATION 95-1459

APPLICANT: MCCUTCHEN DOYLE BROWN & ENERSEN

PARCEL ADDRESS: 3 EMBARCADERO CTR. #1800

TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been
incorrectly calculated.

CURRENT ASSESSMENT: \$13,901,005 - APPLICANT'S OPINION: \$1,500,100

TAXABLE YEAR: 95/96

Public Comment

9) Hearing, discussion, and possible action involving:

APPLICATION 95-1494

APPLICANT: BROBECK PHLEGER & HARRISON

PARCEL ADDRESS: 1 MARKET #2600

TOPIC: NO REASSESSABLE EVENT: No change in ownership or new
construction.

CURRENT ASSESSMENT: \$13,621,821 - APPLICANT'S OPINION: \$6,000,000

TAXABLE YEAR: 95/96

Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, December 9, 1996 at 9:45 a.m.

Present: Lawrence Lee, and Irma Ramirez-Tom

Quorum present

Chairperson: Irma Ramirez-Tom, Presiding

The Journal of Proceedings for the hearing of November 25 and December 2, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1372	Carberry Construction	Postponed
95-1423	Bill's Kitchen	A.V. Lowered (Board)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1401	Ming Law	Denied (no-show)
95-1415	Chun M. Ma	Denied (no-show)
95-1422	AKG, Inc.	Denied (withdrawn)
95-1425	Woon K. Ng	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Lawrence Lee, Irma Ramirez-Tom, and Hayes Miles

Quorum present

Chairperson: Irma Ramirez-Tom, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

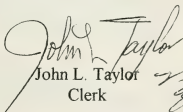
<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1494	Brobeck, Phleger, & Harrison	A V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1457	Lillick & Charles	Denied (no-show)
95-1459	Mccutchen, Doyle, Brown, & Eners	Postponed

RECESS

There being no further business, the Board, at the hour of 1:45 p.m., recessed to reconvene Monday, January 6, 1996 at 9:30 a.m.


John L. Taylor
Clerk

The Journal of Proceedings for December 9, 1996 was approved by Board 2 on January 6, 1997 as submitted.

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#1
12/10/96

**ASSESSMENT
APPEALS BOARD**

Phone (415) 554-6778
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Suite #400
875 Stevenson Street
San Francisco, CA 94103

**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 10, 1996**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-1755

APPLICANT: Tokyu Corporation

CURRENT ASSESSMENT \$80,000,000 - APPLICANT OPINION: \$40,000,000

Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2708

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,016,295 - APPLICANT OPINION: \$1,425,000

Board Members: Hagopian, Fatooh, and Lambie

3) APPLICATION 95-1842

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,114,362 - APPLICANT OPINION: \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie

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Suite #400
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San Francisco, CA 94103

**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET**

DECEMBER 10, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

- 1) Hearing, discussion, and possible action involving:

APPLICATION 95-1374

APPLICANT: HAWTHORNE PLAZA LTD.

PARCEL ADDRESS: 75 HAWTHORNE ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$56,074,171 - APPLICANT'S OPINION: \$38,500,000

TAXABLE YEAR: 95/96

Public Comment

1:30 P.M.

- 2) Hearing, discussion, and possible action involving:

APPLICATION 95-1188

APPLICANT: MEIYAN ENTERPRISES, INC.

PARCEL ADDRESS: 156 ELLIS ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.

CURRENT ASSESSMENT: \$4,900,000 - APPLICANT'S OPINION: \$4,175,000

TAXABLE YEAR: 95/96

Public Comment

- 3) Hearing, discussion, and possible action involving:

APPLICATION 95-1197

APPLICANT: 222 SUTTER ST. PARTNERS

PARCEL ADDRESS: 222 SUTTER ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$17,100,000 - APPLICANT'S OPINION: \$15,000,000

TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 10, 1996

1:30 P.M. (cont.)

4) Hearing, discussion, and possible action involving:

APPLICATION 95-1226

APPLICANT: SEDAN OPERATORS COOPERATIVE

PARCEL ADDRESS: 855 GEARY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$2,097,574 - APPLICANT'S OPINION: \$1,340,000

TAXABLE YEAR: 95/96

Public Comment

5) Hearing, discussion, and possible action involving:

APPLICATION 95-1244

APPLICANT: EDWARD M. RIORDAN

PARCEL ADDRESS: 458 GEARY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,228,130 - APPLICANT'S OPINION: \$800,000

TAXABLE YEAR: 95/96

Public Comment

6) Hearing, discussion, and possible action involving:

APPLICATION 95-1245

APPLICANT: EDWARD M. RIORDAN

PARCEL ADDRESS: 450 GEARY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,228,130 - APPLICANT'S OPINION: \$800,000

TAXABLE YEAR: 95/96

Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, December 10, 1996 at 9:30 a.m.

Present: Peter Fatooh and Alec Lambie

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for the hearing of December 5, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1374	Hawthorne Plaza LTD.	A.V. Lowered (Assessor)

RECESS

There being no further business, the Board, at the hour of 10:20 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Peter Fatooh, Alec Lambie, and Elizabeth McQuiston

Quorum present

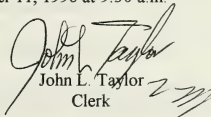
Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1188	Meiyan Enterprises, Inc.	Denied (withdrawn)
95-1197	222 Sutter St. Partners	Denied (withdrawn)
95-1226	Sedan Operators Cooperative	Denied (no-show)
95-1244	Edward M. Riordan	Postponed
95-1245	Edward M. Riordan	Postponed

RECESS

There being no further business, the Board, at the hour of 1:50 p.m., recessed to reconvene Wednesday, December 11, 1996 at 9:30 a.m.


John L. Taylor
Clerk

The Journal of Proceedings for December 10, 1996 was approved by Board 1 on December 11, 1996 as submitted.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 11, 1996

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9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-1755

APPLICANT: Tokyu Corporation

CURRENT ASSESSMENT \$80,000,000 - APPLICANT OPINION: \$40,000,000

Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2708

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,016,295 - APPLICANT OPINION: \$1,425,000

Board Members: Hagopian, Fatooh, and Lambie

3) APPLICATION 95-1842

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,114,362 - APPLICANT OPINION: \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie

**ASSESSMENT
APPEALS BOARD**

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 11, 1996

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Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:

APPLICATION 95-0645

APPLICANT: PETER M. HO

PARCEL ADDRESS: 918 GRANT AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$809,552 - APPLICANT'S OPINION: \$550,000

TAXABLE YEAR: 95/96

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 95-0662

APPLICANT: NOGON REVOCABLE TRUST

PARCEL ADDRESS: 840 GEARY BLVD.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,302,700 - APPLICANT'S OPINION: \$1,100,000

TAXABLE YEAR: 95/96

Public Comment

3) Hearing, discussion, and possible action involving:

APPLICATION 95-0782

APPLICANT: VINCENT ZACARIAS

PARCEL ADDRESS: 725 O'FARRELL ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,064,500 - APPLICANT'S OPINION: \$803,000

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 11, 1996

9:30 A.M. (cont.)

- 4) Hearing, discussion, and possible action involving:

APPLICATION 95-0783

APPLICANT: VINCENT ZACARIAS

PARCEL ADDRESS: 346 LEAVENWORTH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,291,767 - APPLICANT'S OPINION: \$704,000

TAXABLE YEAR: 95/96

Public Comment

- 5) Hearing, discussion, and possible action involving:

APPLICATION 95-1075

APPLICANT: IRENE KHO

PARCEL ADDRESS: 163 EDDY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$931,049 - APPLICANT'S OPINION: \$550,000

TAXABLE YEAR: 95/96

Public Comment

- 6) Hearing, discussion, and possible action involving:

APPLICATION 95-1237

APPLICANT: MARKBOROUGH CALIFORNIA PROPERTIES INC.

PARCEL ADDRESS: 101 2ND ST. NC.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$2,400,000 - APPLICANT'S OPINION: \$1,050,000

TAXABLE YEAR: 95/96

Public Comment

- 7) Hearing, discussion, and possible action involving:

APPLICATION 95-1238

APPLICANT: MARKBOROUGH CALIFORNIA PROPERTIES INC.

PARCEL ADDRESS: 575 MISSION ST. NC.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$2,500,000 - APPLICANT'S OPINION: \$1,300,000

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 11, 1996

9:30 A.M. (cont.)

- 8) Hearing, discussion, and possible action involving:

APPLICATION 95-1239

APPLICANT: MARKBOROUGH CALIFORNIA PROPERTIES INC.

PARCEL ADDRESS: 101 2ND ST. NC.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,000,000 - APPLICANT'S OPINION: \$450,000

TAXABLE YEAR: 95/96

Public Comment

- 9) Hearing, discussion, and possible action involving:

APPLICATION 95-1240

APPLICANT: MARKBOROUGH CALIFORNIA PROPERTIES INC.

PARCEL ADDRESS: 101 2ND ST. NC.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$3,300,000 - APPLICANT'S OPINION: \$1,330,000

TAXABLE YEAR: 95/96

Public Comment

- 10) Hearing, discussion, and possible action involving:

APPLICATION 95-2306

APPLICANT: GAVIN E. MIDDLETON

PARCEL ADDRESS: 423 WALLER STREET #8

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$132,500 - APPLICANT'S OPINION: \$90,000

TAXABLE YEAR: 93/94

Public Comment

1:30 P.M.

- 11) Hearing, discussion, and possible action involving:

APPLICATION 95-1235

APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY

PARCEL ADDRESS: 590 MARKET ST. Y

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$7,404,502 - APPLICANT'S OPINION: \$5,600,000

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 11, 1996

1:30 P.M. (cont.)

- 12) Hearing, discussion, and possible action involving:

APPLICATION 95-1236

APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY

PARCEL ADDRESS: 1 BUSH ST. Y

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$287,160,355 - APPLICANT'S OPINION: \$44,400,000

TAXABLE YEAR: 95/96

Public Comment

2:00 P.M.

- 13) Hearing, discussion, and possible action involving:

APPLICATION 94-1440

APPLICANT: RENAISSANCE HOTEL ASSOCIATES

PARCEL ADDRESS: 55 CYRIL MAGNIN

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$121,582,840 - APPLICANT'S OPINION: \$100,000,000

TAXABLE YEAR: 94/95

Public Comment

2:30 P.M.

- 14) Hearing, discussion, and possible action involving:

APPLICATION 96-2065

APPLICANT: ANDREW S. HOM

PARCEL ADDRESS: 125 ALOHA AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$701,054 - APPLICANT'S OPINION: \$620,000

TAXABLE YEAR: 95/96

Public Comment

- 15) Hearing, discussion, and possible action involving:

APPLICATION 96-2068

APPLICANT: FRANCISCO C. SANTOS

PARCEL ADDRESS: 1455 20TH AVE.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$413,834 - APPLICANT'S OPINION: \$380,000

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 11, 1996

2:30 P.M. (cont.)

- 16) Hearing, discussion, and possible action involving:

APPLICATION 96-2080

APPLICANT: EUGENE C. LAI

PARCEL ADDRESS: 300 KANSAS ST

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$4,250,708 - APPLICANT'S OPINION: \$2,495,000

TAXABLE YEAR: 94/95

Public Comment

3:00 P.M.

- 17) Hearing, discussion, and possible action involving:

APPLICATION 95-2357

APPLICANT: SAN FRANCISCO THERMAL

PARCEL ADDRESS: VARIOUS

TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of 07/02/93 is incorrect.

CURRENT ASSESSMENT: \$7,800,000 - APPLICANT'S OPINION: \$100

TAXABLE YEAR: 93/94

Public Comment

3:30 P.M.

- 18) Hearing, discussion, and possible action involving:

APPLICATION 94-1790

APPLICANT: ROBERT A. MCNEIL

PARCEL ADDRESS: 1001 CALIFORNIA ST. #6

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$3,519,254 - APPLICANT'S OPINION: \$1,700,000

TAXABLE YEAR: 94/95

Public Comment

- 19) Hearing, discussion, and possible action involving:

APPLICATION 95-0191

APPLICANT: CHI K. WONG

PARCEL ADDRESS: 145 RUSSIA AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$632,423 - APPLICANT'S OPINION: \$580,000

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 11, 1996

3:30 P.M. (cont.)

20) Hearing, discussion, and possible action involving:

APPLICATION 95-0915

APPLICANT: HORACE GIANNINI

PARCEL ADDRESS: 721 BRYANT ST

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$698,018 - APPLICANT'S OPINION: \$413,870

TAXABLE YEAR: 95/96

Public Comment

21) Hearing, discussion, and possible action involving:

APPLICATION 95-0926

APPLICANT: DON WONG

PARCEL ADDRESS: 1488 VALENCIA ST

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$464,619 - APPLICANT'S OPINION: \$274,913

TAXABLE YEAR: 95/96

Public Comment

22) Hearing, discussion, and possible action involving:

APPLICATION 95-0939

APPLICANT: WANG SUN, INC

PARCEL ADDRESS: 2870 HARRISON ST

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$804,425 - APPLICANT'S OPINION: \$476,960

TAXABLE YEAR: 95/96

Public Comment

23) Hearing, discussion, and possible action involving:

APPLICATION 95-0942

APPLICANT: JACKSON VEREEN STUDIOS, INC.

PARCEL ADDRESS: 570 BRYANT ST

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$489,560 - APPLICANT'S OPINION: \$264,977

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 11, 1996

3:30 P.M. (cont.)

24) Hearing, discussion, and possible action involving:

APPLICATION 95-1189

APPLICANT: PATRICIA J. DAVIS

PARCEL ADDRESS: 510 11TH AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$492,972 - APPLICANT'S OPINION: \$400,000

TAXABLE YEAR: 95/96

Public Comment

25) Hearing, discussion, and possible action involving:

APPLICATION 95-2358

APPLICANT: SAN FRANCISCO THERMAL

PARCEL ADDRESS: VARIOUS

TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.

CURRENT ASSESSMENT: \$7,800,000 - APPLICANT'S OPINION: \$100

TAXABLE YEAR: 94/95

Public Comment

26) Hearing, discussion, and possible action involving:

APPLICATION 95-2359

APPLICANT: SAN FRANCISCO THERMAL

PARCEL ADDRESS: VARIOUS

TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.

CURRENT ASSESSMENT: \$7,892,820 - APPLICANT'S OPINION: \$100

TAXABLE YEAR: 95/96

Public Comment

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**ASSESSMENT
APPEALS BOARD**

Phone (415) 554-6778
FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 11, 1996**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-1755

APPLICANT: Tokyu Corporation

CURRENT ASSESSMENT \$80,000,000 - APPLICANT OPINION: \$40,000,000

Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2708

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,016,295 - APPLICANT OPINION: \$1,425,000

Board Members: Hagopian, Fatooh, and Lambie

3) APPLICATION 95-1842

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,114,362 - APPLICANT OPINION: \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie

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ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
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Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 11, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

- 1) Hearing, discussion, and possible action involving:

APPLICATION 95-0645

APPLICANT: PETER M. HO

PARCEL ADDRESS: 918 GRANT AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$809,552 - APPLICANT'S OPINION: \$550,000

TAXABLE YEAR: 95/96

Public Comment

- 2) Hearing, discussion, and possible action involving:

APPLICATION 95-0662

APPLICANT: NOCON REVOCABLE TRUST

PARCEL ADDRESS: 840 GEARY BLVD.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,302,700 - APPLICANT'S OPINION: \$1,100,000

TAXABLE YEAR: 95/96

Public Comment

- 3) Hearing, discussion, and possible action involving:

APPLICATION 95-0782

APPLICANT: VINCENT ZACARIAS

PARCEL ADDRESS: 725 O'FARRELL ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,064,500 - APPLICANT'S OPINION: \$803,000

TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 11, 1996

9:30 A.M. (cont.)

- 4) Hearing, discussion, and possible action involving:

APPLICATION 95-0783

APPLICANT: VINCENT ZACARIAS

PARCEL ADDRESS: 346 LEAVENWORTH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,291,767 - APPLICANT'S OPINION: \$704,000

TAXABLE YEAR: 95/96

Public Comment

- 5) Hearing, discussion, and possible action involving:

APPLICATION 95-1075

APPLICANT: IRENE KHO

PARCEL ADDRESS: 163 EDDY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$931,049 - APPLICANT'S OPINION: \$550,000

TAXABLE YEAR: 95/96

Public Comment

- 6) Hearing, discussion, and possible action involving:

APPLICATION 95-1237

APPLICANT: MARKBOROUGH CALIFORNIA PROPERTIES INC.

PARCEL ADDRESS: 101 2ND ST. NC.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$2,400,000 - APPLICANT'S OPINION: \$1,050,000

TAXABLE YEAR: 95/96

Public Comment

- 7) Hearing, discussion, and possible action involving:

APPLICATION 95-1238

APPLICANT: MARKBOROUGH CALIFORNIA PROPERTIES INC.

PARCEL ADDRESS: 575 MISSION ST. NC.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$2,500,000 - APPLICANT'S OPINION: \$1,300,000

TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 11, 1996

9:30 A.M. (cont.)

- 8) Hearing, discussion, and possible action involving:

APPLICATION 95-1239

APPLICANT: MARKBOROUGH CALIFORNIA PROPERTIES INC.

PARCEL ADDRESS: 101 2ND ST. NC.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,000,000 - APPLICANT'S OPINION: \$450,000

TAXABLE YEAR: 95/96

Public Comment

- 9) Hearing, discussion, and possible action involving:

APPLICATION 95-1240

APPLICANT: MARKBOROUGH CALIFORNIA PROPERTIES INC.

PARCEL ADDRESS: 101 2ND ST. NC.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$3,300,000 - APPLICANT'S OPINION: \$1,330,000

TAXABLE YEAR: 95/96

Public Comment

- 10) Hearing, discussion, and possible action involving:

APPLICATION 95-2306

APPLICANT: GAVIN E. MIDDLETON

PARCEL ADDRESS: 423 WALLER STREET #8

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$132,500 - APPLICANT'S OPINION: \$90,000

TAXABLE YEAR: 93/94

Public Comment

1:30 P.M.

- 11) Hearing, discussion, and possible action involving:

APPLICATION 95-1235

APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY

PARCEL ADDRESS: 590 MARKET ST. Y

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$7,404,502 - APPLICANT'S OPINION: \$5,600,000

TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 11, 1996

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:

APPLICATION 95-1236

APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY

PARCEL ADDRESS: 1 BUSH ST.

Y

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$287,160,355 - APPLICANT'S OPINION: \$44,400,000

TAXABLE YEAR: 95/96

Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, December 11, 1996 at 9:30 a.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for the hearing of December 10, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0782	Vincent Zacarias	Denied
95-0783	Vincent Zacarias	A. V. Lower (Assessor)
95-1237	Markborough California Property	Continued
95-1238	Markborough California Property	Continued
95-1239	Markborough California Property	Continued
95-1240	Markborough California Property	Continued
95-2306	Gavin E. Middleton	Postponed

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0645	Peter M. Ho	Denied (no-show)
*95-0662	Nocon Revocable Trust	Denied (withdrawn)
95-1075	Irene Kho	Denied (withdrawn)

*Denied due to lack of appearance at 9:30a.m. Received withdrawal at 2:00p.m.

RECESS

There being no further business, the Board, at the hour of 11:55 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

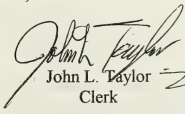
Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1235	The Equitable Life Assurance	Postponed
95-1236	The Equitable Life Assurance	Postponed
94-1440	Renaissance Hotel Associates	Postponed
96-2065	Andrew S. Hom	Stipulation Approved
96-2068	Francisco C. Santos	Stipulation Approved
96-2080	Eugene C. Lai	Continued
95-2357	San Francisco Thermal	Postponed
95-1790	Robert A. McNeil	Postponed
95-0191	Chi K. Wong	Stipulation Approved
95-0915	Horace Giannini	Postponed
95-0926	Don Wong	Postponed
95-0939	Wang Sun, Inc	Stipulation Approved
95-0942	Jackson Vereen Studios, Inc	Postponed
95-1189	Patricia J. Davis	Stipulation Approved
95-2358	San Francisco Thermal	Postponed
95-2359	San Francisco Thermal	Postponed

RECESS

There being no further business, the Board, at the hour of 2:30 p.m., recessed to reconvene Thursday, December 12, 1996 at 9:30 a.m.


John L. Taylor
Clerk

The Journal of Proceedings for December 11, 1996 was approved by Board 1 on December 12, 1996 as submitted.

**ASSESSMENT
APPEALS BOARD**

Phone (415) 554-6778
FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 12, 1996**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-1755

APPLICANT: Tokyu Corporation

CURRENT ASSESSMENT \$80,000,000 - APPLICANT OPINION: \$40,000,000

Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2708

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,016,295 - APPLICANT OPINION: \$1,425,000

Board Members: Hagopian, Fatooh, and Lambie

3) APPLICATION 95-1842

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,114,362 - APPLICANT OPINION: \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie

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**ASSESSMENT
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FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET**

DECEMBER 12, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:

APPLICATION 95-1345

APPLICANT: CHIAPHUA HOLDINGS, B.V.

PARCEL ADDRESS: 576 SACRAMENTO ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$2,108,982 - APPLICANT'S OPINION: \$550,000

TAXABLE YEAR: 95/96

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 95-1431

APPLICANT: JOHN M. SEROPAN

PARCEL ADDRESS: 2098 LOMBARD ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,043,887 - APPLICANT'S OPINION: \$800,000

TAXABLE YEAR: 95/96

Public Comment

3) Hearing, discussion, and possible action involving:

APPLICATION 95-1440

APPLICANT: ABC PROPERTIES

PARCEL ADDRESS: 1122 GRANT AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,900,000 - APPLICANT'S OPINION: \$1,400,000

TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 12, 1996

9:30 A.M. (cont.)

- 4) Hearing, discussion, and possible action involving:

APPLICATION 95-1445

APPLICANT: RODEWAY INN - SAN FRANCISCO

PARCEL ADDRESS: 1450 LOMBARD ST.

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$7,693,751 - APPLICANT'S OPINION: \$1,500,000

TAXABLE YEAR: 95/96

Public Comment

- 5) Hearing, discussion, and possible action involving:

APPLICATION 95-1968

APPLICANT: LOMAS MORTGAGE USA

PARCEL ADDRESS: 203 WILLOW ST. #603

TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market
as of the lien date.

CURRENT ASSESSMENT: \$398,425 - APPLICANT'S OPINION: \$170,000

TAXABLE YEAR: 95/96

Public Comment

- 6) Hearing, discussion, and possible action involving:

APPLICATION 96-0646

APPLICANT: FNB REAL ESTATE CORP.

PARCEL ADDRESS: 203 WILLOW ST. #603

TOPIC: BASE YEAR: the assessor's base year and/or base year value
as of is incorrect.

CURRENT ASSESSMENT: \$230,000 - APPLICANT'S OPINION: \$170,000

TAXABLE YEAR: 95/96

Public Comment

1:30 P.M.

- 7) Hearing, discussion, and possible action involving:

APPLICATION 95-1042

APPLICANT: NVI INVESTMENTS

PARCEL ADDRESS: 2060 LEAVENWORTH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$838,397 - APPLICANT'S OPINION: \$100,000

TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 12, 1996

1:30 P.M. (cont.)

8) Hearing, discussion, and possible action involving:

APPLICATION 95-1044

APPLICANT: WILFRED S. WONG

PARCEL ADDRESS: 1430 FRANCISCO ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,240,959 - APPLICANT'S OPINION: \$900,000

TAXABLE YEAR: 95/96

Public Comment

9) Hearing, discussion, and possible action involving:

APPLICATION 95-1045

APPLICANT: MICHELLE L. SHEAR

PARCEL ADDRESS: 1144 LARKIN ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$531,993 - APPLICANT'S OPINION: \$450,000

TAXABLE YEAR: 95/96

Public Comment

10) Hearing, discussion, and possible action involving:

APPLICATION 95-1046

APPLICANT: HARLEY E. SCHEAR

PARCEL ADDRESS: 2053 SUTTER ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,270,243 - APPLICANT'S OPINION: \$800,000

TAXABLE YEAR: 95/96

Public Comment

11) Hearing, discussion, and possible action involving:

APPLICATION 95-1048

APPLICANT: WILLIAM K. BENTON

PARCEL ADDRESS: 1080 BUSH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$2,742,247 - APPLICANT'S OPINION: \$1,500,000

TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 12, 1996

1:30 P.M. (cont.)

- 12) Hearing, discussion, and possible action involving:

APPLICATION 95-1050

APPLICANT: GOUGH-PINE ASSOCIATES

PARCEL ADDRESS: 101 GOUGH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,306,307 - APPLICANT'S OPINION: \$800,000

TAXABLE YEAR: 95/96

Public Comment

- 13) Hearing, discussion, and possible action involving:

APPLICATION 95-1053

APPLICANT: GIOACCHINO CARDINALE

PARCEL ADDRESS: 2227 FILBERT ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,423,993 - APPLICANT'S OPINION: \$900,000

TAXABLE YEAR: 95/96

Public Comment

- 14) Hearing, discussion, and possible action involving:

APPLICATION 95-1131

APPLICANT: SEYEN INVESTMENT INC.

PARCEL ADDRESS: 1100 GRANT AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$2,167,579 - APPLICANT'S OPINION: \$1,400,000

TAXABLE YEAR: 95/96

Public Comment

- 15) Hearing, discussion, and possible action involving:

APPLICATION 95-1140

APPLICANT: THE ANDREWS HOTEL

PARCEL ADDRESS: 650 POST ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,748,977 - APPLICANT'S OPINION: \$750,000

TAXABLE YEAR: 95/96

Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 12, 1996

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:

APPLICATION 95-1141

APPLICANT: SINCLAIR LOUIE

PARCEL ADDRESS: 725 GRANT AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$3,952,163 - APPLICANT'S OPINION: \$1,900,000

TAXABLE YEAR: 95/96

Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, December 12, 1996 at 9:45 a.m.

Present: Linda Trevino, Owen Brady, and John McGary

Quorum present

Chairperson: Linda Trevino, Presiding

The Journal of Proceedings for the hearing of December 11, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1345	Chiaphua Holdings, B.V.	Submitted
95-1445	Rodeway Inn - San Francisco	Postponed

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1431	John M Seropan	Postponed (to 12-20-96)
95-1440	ABC Properties	Postponed
95-1968	Lomas Mortgage USA	Denied (no-show)
96-0646	FNB Real Estate Corp.	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Linda Trevino, Owen Brady, John McGary

Quorum present

Chairperson: Linda Trevino, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

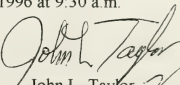
<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1042	NVI Investments	A V. Lowered (Assessor)
95-1048	William K. Benton	Continued
95-1131	Seyen Investments Inc.	A V. Lowered (Assessor)
95-1140	The Andrews Hotel	Continued
95-1141	Sinclair Louie	A V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1044	Wilfred S. Wong	Denied (withdrawn)
95-1045	Michelle L. Shear	Denied (withdrawn)
95-1046	Harley E. Schear	Denied (withdrawn)
95-1050	Gough-Pine Associates	Denied (withdrawn)
95-1053	Gioacchino Cardinale	Deneid (withdrawn)

RECESS

There being no further business, the Board, at the hour of 4:00 p.m., recessed to reconvene Friday, December 13, 1996 at 9:30 a.m.


John L. Taylor
Clerk

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**ASSESSMENT
APPEALS BOARD**

Phone (415) 554-6778
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Suite #400
875 Stevenson Street
San Francisco, CA 94103

**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 13, 1996**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) **APPLICATION 94-1755**

APPLICANT: Tokyu Corporation

CURRENT ASSESSMENT \$80,000,000 - APPLICANT OPINION: \$40,000,000

Board Members: Hagopian, Fatooh, and Reese

2) **APPLICATION 94-2708**

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,016,295 - APPLICANT OPINION: \$1,425,000

Board Members: Hagopian, Fatooh, and Lambie

3) **APPLICATION 95-1842**

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,114,362 - APPLICANT OPINION: \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875-STEVENSON STREET
DECEMBER 13, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:

APPLICATION 93-4231

APPLICANT: MONTGOMERY BUILDING, INC.

PARCEL ADDRESS: 601 MONTGOMERY STREET

TOPIC:

CURRENT ASSESSMENT: \$57,183,357 - APPLICANT'S OPINION: \$50,000,000

TAXABLE YEAR: 93/94

Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, December 13, 1996 at 9:35 a.m.

Present: Peter Fatooh, John McGary, and Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for the hearing of December 12, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-4231	Montgomery Building, Inc.	Continued (to 3-18-97)

RECESS

There being no further business, the Board, at the hour of 12:00 p.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Peter Fatooh and Linda Trevino

Quorum present

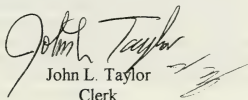
Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having previously taken under submission were discusses and/or possible action taken:

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-2769	Massachusetts Mutual Life Insurance	Submitted
95-2124	Massachusetts Mutual Life Insurance	Submitted

RECESS

There being no further business, the Board, at the hour of 3:00 p.m., recessed to reconvene Tuesday, December 17, 1996 at 9:30 a.m.


John L. Taylor
Clerk

The Journal of Porceedings for December 13, 1996 was approved by Board 1 on December 17, 1996 as submitted.

**ASSESSMENT
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**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 17, 1996**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-1755

APPLICANT: Tokyu Corporation

CURRENT ASSESSMENT \$80,000,000 - APPLICANT OPINION: \$40,000,000

Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2708

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,016,295 - APPLICANT OPINION: \$1,425,000

Board Members: Hagopian, Fatooh, and Lambie

3) APPLICATION 95-1842

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,114,362 - APPLICANT OPINION: \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie

4) APPLICATION 94-2750

APPLICANT: SF Hilton Joint Venture

CURRENT ASSESSMENT \$209,921,450 - APPLICANT OPINION: \$162,500,000

Board Members: Lambie, Fatooh, and Trevino

**ASSESSMENT
APPEALS BOARD**

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**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 17, 1996**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:

APPLICATION 94-1440

APPLICANT: RENAISSANCE HOTEL ASSOCIATES

PARCEL ADDRESS: 55 CYRIL MAGNIN

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$121,582,840 - APPLICANT'S OPINION: \$100,000,000

TAXABLE YEAR: 94/95

Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APEALS BOARD

12/17/96 In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, December 17, 1996 at 9:30 a.m.

Present: Peter Fatooh, Alec Lambie, and Mark Hagopian

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for the hearing of December 13, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-1440	Renaissance Hotel Associates	Stipulation Approved

RECESS

There being no further business, the Board, at the hour of 10:30 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Peter Fatooh and Mark Hagopian

Quorum present

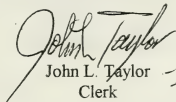
Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having previously taken under submission were discusses and/or possible action taken:

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-2769	Massachusetts Mutual Life Insurance	Submitted
95-2124	Massachusetts Mutual Life Insurance	Submitted

RECESS

There being no further business, the Board, at the hour of 3:00 p.m., recessed to reconvene Wednesday, December 18, 1996 at 9:30 a.m.


John L. Taylor
Clerk

The Journal of Proceedings for December 17, 1996 was approved by Board 1 on December 18, 1996 as submitted.

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ASSESSMENT
APPEALS BOARD

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NOTICE OF SPECIAL MEETING
ASSESSMENT APPEALS BOARD 1, 2, & Alternates

Wednesday, December 18, 1996

9:15 A.M.

875 Stevenson Street - Room 430

PURPOSE OF THE MEETING:

To discuss and take possible action regarding adoption of a procedural rule to the existing Board Rules as follows:

WHEN AN APPLICATION HAS BEEN DENIED FOR LACK OF APPEARANCE, OR, FOR GOOD CAUSE OF WHICH THE BOARD HAS BEEN TIMELY INFORMED, THE BOARD MAY POSTPONE THE HEARING. IF THE APPLICATION WAS DENIED FOR LACK OF APPEARANCE BY THE APPLICANT, THE BOARD WILL RECONSIDER THE DENIAL WHERE THE APPLICANT FURNISHES EVIDENCE OF GOOD CAUSE FOR THE FAILURE TO APPEAR OR TO MAKE A TIMELY REQUEST FOR POSTPONEMENT AND FILES A WRITTEN REQUEST FOR RECONSIDERATION WITHIN 60 DAYS FROM THE DATE OF MAILING OF THE NOTIFICATION OF DENIAL DUE TO LACK OF APPEARANCE.

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**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 18, 1996**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-1755

APPLICANT: Tokyu Corporation

CURRENT ASSESSMENT \$80,000,000 - APPLICANT OPINION: \$40,000,000

Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2708

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,016,295 - APPLICANT OPINION: \$1,425,000

Board Members: Hagopian, Fatooh, and Lambie

3) APPLICATION 95-1842

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,114,362 - APPLICANT OPINION: \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie

4) APPLICATION 94-2750

APPLICANT: SF Hilton Joint Venture

CURRENT ASSESSMENT \$209,921,450 - APPLICANT OPINION: \$162,500,000

Board Members: Lambie, Fatooh, and Trevino

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 18, 1996

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Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:

APPLICATION 95-1187

APPLICANT: KONG ASSOCIATES

PARCEL ADDRESS: 12 NOTTINGHAM PLACE

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$336,330 - APPLICANT'S OPINION: \$250,000

TAXABLE YEAR: 95/96

Public Comment

2) Hearing, discussion, and possible action involving:

APPLICATION 95-1222

APPLICANT: SILCOR (USA) INC.

PARCEL ADDRESS: 621 STOCKTON ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$2,554,647 - APPLICANT'S OPINION: \$1,500,000

TAXABLE YEAR: 95/96

Public Comment

3) Hearing, discussion, and possible action involving:

APPLICATION 95-1478

APPLICANT: ARTHUR S. LYNN

PARCEL ADDRESS: 342 UTAH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$312,129 - APPLICANT'S OPINION: \$210,000

TAXABLE YEAR: 95/96

Public Comment

77
AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 18, 1996

1:30 P.M.

4) Hearing, discussion, and possible action involving:

APPLICATION 94-1010

APPLICANT: 150 POST STREET INC.

PARCEL ADDRESS: 150 POST ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$20,460,815 - APPLICANT'S OPINION: \$16,200,000

TAXABLE YEAR: 94/95

Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARDS

In meeting of Assessment Appeals Boards Number 1 and 2 of the City and County of San Francisco, Wednesday, December 18, 1996 at 9:15 a.m.

Present: Board No. 1: Alec Lambie, Ermelinda Trevino and Hayes D. Miles
Board No. 2: Lawrence Lee, Irma Ramirez-Tom and Ronald Chun

Also Present: Alternate Member John McGary

Quorums present.

Chairperson Ronald Chun presiding

PURPOSE OF THE MEETING:

To discuss and take possible action on adoption of a procedural rule to add to the existing Board Rules as follows:

WHEN AN APPLICATION HAS BEEN DENIED FOR LACK OF APPEARANCE, OR FOR GOOD CAUSE OF WHICH THE BOARD HAS BEEN TIMELY INFORMED, THE BOARD MAY POSTPONE THE HEARING. IF THE APPLICATION WAS DENIED FOR LACK OF APPEARANCE BY THE APPLICANT, THE BOARD WILL RECONSIDER THE DENIAL WHERE THE APPLICANT FURNISHES EVIDENCE OF GOOD CAUSE FOR THE FAILURE TO APPEAR OR TO MAKE A TIMELY REQUEST FOR POSTPONEMENT AND FILES A WRITTEN REQUEST FOR RECONSIDERATION WITHIN 60 DAYS FROM THE DATE OF MAILING OF THE NOTIFICATION OF DENIAL DUE TO LACK OF APPEARANCE.

ACTION: The above proposed rule was unanimously approved for submission to the San Francisco Board of Supervisors for approval.

In order to conform to Sunshine Ordinance rules, the Boards discussed ways to encourage participation of interested persons by establishing when and how public comment shall be accepted.

Also, to fulfill their obligation under the Constitution of the State of California to equalize assessments in the City and County of San Francisco, the Boards discussed establishing a policy of requesting an appeals history from the Assessor on those applications that have been before the Board in a prior year.

These two proposed rules will be placed on the agenda of the first meeting in July, 1997 for further discussion and possible action.

RECESS

There being no further business, at the hour of 9:30 a.m., Board No. 1, recessed to reconvene at 9:45 a.m. Board No. 2 recessed to reconvene Monday, January 6, 1997 at 9:30 a.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board 1 reconvened at the hour of 9:45 p.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The Journal of Proceedings for the hearing of December 17, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-1222	Silcor (USA) Inc.	Submitted
95-1478	Arthur S. Lynn	A.V. Lowered (Assessor)

RECESS

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Peter Fatooh, Linda Trevino, and Mark Hagopian

Quorum present

Chairperson: Mark Hagopian, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having previously taken under submission were discusses and/or possible action taken:

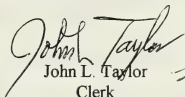
<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-1010	150 Post Street Inc.	Submitted

The following listed application(s) for change in the assessed valuation of property affecting the Assessment Roll for various years, having been taken under submission on an earlier date, were discussed in chambers. The Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-2769	Massachusetts Mutual Life Insurance	Stipulation Approved
95-2124	Massachusetts Mutual Life Insurance	Stipulation approved

RECESS

There being no further business, the Board, at the hour of 3:15 p.m., recessed to reconvene Thursday, December 19, 1996 at 9:30 a.m.


John L. Taylor
Clerk

The Journal of Proceedings for December 18, 1996 was approved by Board 1 as submitted on December 19, 1996.

ASSESSMENT
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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 19, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-1755

APPLICANT: Tokyu Corporation

CURRENT ASSESSMENT \$80,000,000 - APPLICANT OPINION: \$40,000,000

Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2708

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,016,295 - APPLICANT OPINION: \$1,425,000

Board Members: Hagopian, Fatooh, and Lambie

3) APPLICATION 95-1842

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,114,362 - APPLICANT OPINION: \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie

4) APPLICATION 94-2750

APPLICANT: SF Hilton Joint Venture

CURRENT ASSESSMENT \$209,921,450 - APPLICANT OPINION: \$162,500,000

Board Members: Lambie, Fatooh, and Trevino

**ASSESSMENT
APPEALS BOARD**

Phone (415) 554-6778

FAX (415) 554-6775



Suite #400
875 Stevenson Street
San Francisco, CA 94103

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 19, 1996

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Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:

APPLICATION 94-3024

APPLICANT: CHINA BASIN PROPERTIES LTD.

PARCEL ADDRESS: 185 BERRY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$73,431,227 - APPLICANT'S OPINION: \$24,000,000

TAXABLE YEAR: 94/95

Public Comment

1:30 P.M.

2) Hearing, discussion, and possible action involving:

APPLICATION 95-1644

APPLICANT: CHINA BASIN PROPERTIES LTD.

PARCEL ADDRESS: 105 BERRY ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$74,289,259 - APPLICANT'S OPINION: \$24,000,000

TAXABLE YEAR: 95/96

Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

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In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, December 19, 1996 at 9:30 a.m.

Present: Peter Fatooh, Linda Trevino, and Hayes Miles

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for the hearing of December 18, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-3024	China Basin Properties Ltd.	A. V. Lowered (Assessor)
95-1644	China Basin Properties Ltd.	A. V. Lowered (Assessor)

RECESS

There being no further business, the Board, at the hour of 12:30 p.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Peter Fatooh, Linda Trevino, and Hayes Miles

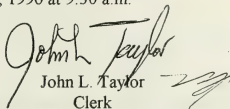
Quorum present

Chairperson: Peter Fatooh, Presiding

The Assessment Appeals Board adjourned to chambers to discuss various requests for postponement from the public.

RECESS

There being no further business, the Board, at the hour of 2:15 p.m., recessed to reconvene Friday, December 20, 1996 at 9:30 a.m.


John L. Taylor
Clerk

The Journal of Proceedings for December 19, 1996 was approved by Board 1 on December 20, 1996 as submitted.

ASSESSMENT
APPEALS BOARD
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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 20, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-1755

APPLICANT: Tokyu Corporation

CURRENT ASSESSMENT \$80,000,000 - APPLICANT OPINION: \$40,000,000

Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2708

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,016,295 - APPLICANT OPINION: \$1,425,000

Board Members: Hagopian, Fatooh, and Lambie

3) APPLICATION 95-1842

APPLICANT: California Federal Bank

CURRENT ASSESSMENT \$2,114,362 - APPLICANT OPINION: \$1,000,000

Board Members: Hagopian, Fatooh, and Lambie

4) APPLICATION 94-2750

APPLICANT: SF Hilton Joint Venture

CURRENT ASSESSMENT \$209,921,450 - APPLICANT OPINION: \$162,500,000

Board Members: Lambie, Fatooh, and Trevino

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**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 20, 1996**

DEC 18 1996

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Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:

APPLICATION 95-1431

APPLICANT: JOHN M. SEROPAN

PARCEL ADDRESS: 2098 LOMBARD ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$1,043,887 - APPLICANT'S OPINION: \$800,000

TAXABLE YEAR: 95/96

Public Comment

11:00 A.M.

2) Hearing, discussion, and possible action involving:

APPLICATION 95-0201

APPLICANT: JOHN L. ARTAL

PARCEL ADDRESS: 1207 BUSH ST.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$698,444 - APPLICANT'S OPINION: \$492,095

TAXABLE YEAR: 95/96

Public Comment

3) Hearing, discussion, and possible action involving:

APPLICATION 95-0382

APPLICANT: MAY YUK TAM

PARCEL ADDRESS: 267 2ND AVE

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.

CURRENT ASSESSMENT: \$385,614 - APPLICANT'S OPINION: \$236,000

TAXABLE YEAR: 95/96

Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 20, 1996

11:00 A.M. (cont.)

4) Hearing, discussion, and possible action involving:

APPLICATION 95-1434

APPLICANT: SAMUEL NG

PARCEL ADDRESS: 801 7TH AVE.

TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the
fair market value.

CURRENT ASSESSMENT: \$1,556,243 - APPLICANT'S OPINION: \$1,280,000

TAXABLE YEAR: 95/96

Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, December 20, 1996 at 9:30 a.m.

Present: Peter Fatooh and Alec Lambie

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for the hearing of December 19, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

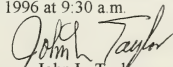
<u>No.</u>	<u>Name</u>	<u>Disposition</u>
94-1431	John M. Seropan	A.V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

<u>No.</u>	<u>Name</u>	<u>Disposition</u>
95-0201	John L Artal	Stipulation Approved
95-0382	May Yuk Tam	Stipulation Approved
95-1434	Samuel Ng	Stipulation Approved

RECESS

There being no further business, the Board, at the hour of 10:30 a.m., recessed to reconvene Thursday, January 2, 1996 at 9:30 a.m.


John L. Taylor
Clerk

